

Social networks, corruption and institutions of accounting, auditing and accountability

1. Introduction

The purpose of this paper is to investigate institutions of accountability in Zambia in order to understand how social networks may influence such institutions not to discharge their mandates as expected from time to time (Noussi, 2012). Corruption, though lacking a universal definition, often refers to the abuse of office for personal gain; or the use of official position, rank or status by an office bearer for personal gain (Shah, 2007; Neu et al, 2013). For purposes of this study, a more appropriate definition is that advanced by Dye and Stapenhurst (1998) in which corruption is perceived as the abuse of public power or office for personal gain or for the benefit of a group to which one owes allegiance. This definition is consistent with Lessig's (2011) conceptualisation of 'dependence corruption' which arises when political institutions become corrupted because the pattern of influence operating upon individuals within those institutions draws them away from the intended influence. Unlike 'quid pro quo corruption' that often involves an exchange of favours by unrelated parties, dependence corruption does not take place via bribery but is instead rooted in a complex set of relationships and mutual obligations (Dawood, 2014). This kind of corruption is based on the gift and patronage economy (Bakre et al, 2017) that thrives on the giving and receiving of resources and political favours. Consequently, dependence corruption is often deemed to operate at the level of the institution rather than at the individual level (Dawood, 2014).

Generally, corruption is believed to be a product of diverse factors including illiteracy, low income levels, poverty and a lack of sound institutional frameworks of governance (Svensson, 2005; Lafenwa, 2009; Alabi and Fashagba, 2010). Others (e.g., Shah, 2007) contend that corruption within the public sector is a result of failed governance systems. It is equally believed that the roots of corruption in many African countries lie deep within bureaucratic and political institutions (Lubinda, 2011). Corruption is a universal scourge that transcends political, economic and ethnic frontiers. While corruption may generally be perceived as an African phenomenon, the developed world has not been spared from the vice. For instance, corrupt practices involving colossal sums of money have been reported within government circles in the United States (US), United Kingdom, Russia (Sikka and Lehman, 2015), Canada (Neu et al, 2015) and Italy (Sargiacomo et al, 2015). In Russia, the Prosecutor General estimated the total economic cost of corruption at more than \$2.5 billion within a two year period (Cassin, 2016). Even in countries such as Norway and Sweden that are considered free from corruption, state owned companies have been reported to be involved in taking bribes. The former Chancellor of Germany, Helmut Kohl, and his Christian Democratic Union were penalised for receiving illegal campaign funding. On the other hand, a large number of businessmen and government officials in France have been prosecuted on allegations of taking bribes when President Jacques Chirac was mayor of Paris (MacDonald and Majeed, 2011) and a cardiologist's practice in the US agreed to pay millions of dollars to settle allegations that it had falsely billed federal health care programs (Cassin, 2016).

Attempts have equally been made in other places to abandon laws intended to promote transparency and accountability. The indicative case is the Dodd-Frank Act in the US that, despite its good intentions, has been attacked in certain quarters as being overly draconian (Taylor, 2012). It is unsurprising, therefore, that the Transparency International's 2017 *Corruption Perception Index* ranks developing countries including Uruguay, Chile, Botswana and Namibia as 'cleaner' than industrialised countries such as Greece, Italy and Russia (Transparency International, 2018).

Within the African context, Zambia offers an interesting social setting to undertake a study focusing on corruption and lack of accountability due to a number of high profile cases of a corrupt nature that have been reported in the media in the recent past. For instance, former Acting President of the Republic of Zambia, Dr Guy Scot, pardoned a convicted former Cabinet Minister and a convicted Deputy Minister during the 2014 Festive period using *Presidential Powers of Pardon* after the duo had briefly served part of their prison sentences. The incumbent President, His Excellency Mr Edgar Lungu, recently pardoned another convicted former Deputy Minister after serving a small portion of his sentence (Transparency International Zambia, 2015). The former President of the Republic of Zambia, Mr Rupiah Banda, was on 30th June 2015 acquitted by the courts of law of alleged corruption crimes committed during his Presidential tenure between 2008 and 2011. Nonetheless, this news was received with mixed emotions by a cross section of society, with some suggesting that the former President's strong ties with the incumbent may have played a prominent role in this acquittal (*The Post*, 1st and 3rd July; 26th October, 2015). Usher (2010) equally reports on a corruption scandal that took place at the Ministry of Health in 2009 involving millions of dollars of donor-funded resources. Despite the initial arrest of a single employee, the case is perceived to have involved a number of key senior staff at the Ministry.

The above indicative cases of corruption point towards the role of social networks in facilitating these cases. However, the phenomenon of how social networks may perpetuate corrupt activities and influence the functioning of institutions of accountability remains under-researched in the accounting literature (Neu et al, 2013; Avina-Vasquez and Uddin, 2016). In particular, studies drawing on primary evidence from respondents working within institutions of accountability remain limited (Noussi, 2012). Accordingly, there is a growing need for empirical evidence in terms of how social networks and the power of individual and collective agents may contradict and undermine institutions of accountability in order to explain the escalation in corrupt practices in the midst of a thriving institutional framework of accounting, auditing and accountability. A number of African countries are reported to have put in place various institutions of accounting, auditing and accountability to curb practices of corruption and thereby promote accountability (Otusanya et al, 2013, 2015). Despite the availability of such institutions, corrupt practices have been observed to be on the rise in recent years in some of these countries (Iyoha and Oyerinde, 2010). The above studies also suggest that while causes of corruption may be diverse, government officials and the economically elite may form cartels to gain monopolistic power and undermine the authority of institutions of accountability.

Such individuals and groups are perceived to colonise government and governance structures and institutions and, consequently, subvert laws and procedures intended to promote

transparency and accountability (Johnston, 2005; Tucker, 2013; Otusanya et al, 2015). However, empirical evidence highlighting such practices is still lacking especially in the accounting literature. Therefore, the aim of this study is to explore the role of social networks in perpetrating corrupt practices and how the influence of such networks may compromise the discharge of the mandates of institutions of accounting, auditing and accountability. The paper fulfils this aim through addressing two research questions:

RQ 1: *What factors explain escalating levels of corrupt practices despite increased institutional structures and control systems of accounting, auditing and accountability (Iyoha and Oyerinde, 2010, Transparency International, 2014)?*

RQ 2: *How do individuals, groups and social networks influence the performance of these institutions in discharging their accountability mandates?*

By addressing these questions, the paper contributes towards filling the gap of undertaking accounting research of a critical nature focused on African contexts (Rahaman, 2010). The study is equally an attempt at providing empirical flesh to Laughlin's (1991) ideas on organisational transformations and pathways such as colonisation that individuals and groups may draw upon in the course of change. This contribution is made possible through complimenting Laughlin's ideas with insights from social network theory (Tucker, 2013). Laughlin (1991) contends that when certain changes such as shifts in accounting practices take place within the organisational environment, actors may resort to transformation processes including colonisation where change is forced upon the organisation by those who have power over resources, leading to major shifts in what constitutes that organisation. This study considers such change processes as having the potential to create and promote unethical practices such as corruption and consequently undermine the functioning of institutions of accounting, auditing and accountability. The next section reviews the functioning of institutions of accounting, auditing and accountability and how social networks may influence the discharge of their mandates. Section 3 discusses a conceptual framework for analysis while the research design is presented in section 4. Findings are presented in section 5 and discussed in section 6. The paper closes with concluding remarks.

2. Institutions of accountability and the discharge of their mandates

In many democratic economies, several institutions are mandated with enforcing matters related to public accountability. Throughout this paper, the terms 'institutions of accountability' and 'institution of accounting, auditing and accountability' are used interchangeably. These institutions include constitutional offices and supreme audit institutions (SAIs) such as Parliament (and its committees such as the Public Accounts Committee), the Judiciary, the Auditor General's and the Accountant General's Offices (Svensson, 2005; Iyoha and Oyerinde, 2010; Noussi, 2012).

As a watchdog over public affairs, Parliament's role embraces not only providing oversight functions over the Executive in the management of public resources but also making sound

laws for regulating government activities and the conduct of society at large (Otusanya et al, 2015). Parliament is thus regarded as providing a critical institutional function of control in curbing undesirable conducts such as corruption through its legislative and oversight mandates (Lawal, 2007; Noussi, 2012). SAIs such as offices of the Auditor General (AG) and Accountant General (ACG) are empowered with constitutional mandates to prepare, review, interpret and report on the financial information provided by audited public entities, as well as on the ability to define responsibilities and to apply sanctions or process them before competent government agencies including courts of law (Insausti and Leal, 2014). SAIs are equally entitled to impose economic and disciplinary sanctions in accordance with relevant constitutional and legal provisions. In carrying out their mandates, SAIs are expected to report, be responsible for, and explain to citizens the administration and outcomes of their institutional work. These functions require the provision of information and explanation to citizens on matters related to the use of public office and resources.

A number of studies (e.g., Lawal, 2007; Otusanya et al, 2013, 2015) indicate that most African countries have put in place institutional frameworks of accounting, auditing and accountability to curb undesirable practices of corruption and promote accountability. In addition to SAIs, such institutional structures include Public Accounts Committees, Anti-Corruption or Anti-Money Laundering Commissions, etc. Despite the proliferation of such institutions, corrupt practices have been observed to be on the rise in recent years (Iyoha and Oyerinde, 2010; Transparency International, 2014). This position represents a contradiction; a paradox that requires further understanding. Although explanations for such contradictions are beginning to emerge, sufficient empirical evidence to explain this pattern is still lacking in the accounting literature in terms of why institutions of accountability may not perform as expected from time to time.

While inherent structural weaknesses and a lack of autonomy for office bearers often compromise the effectiveness of these institutions in the discharge of their mandates (Lawal, 2007), there have been escalating reports of officers operating in such institutions facilitating corrupt practices due to personal interests (Svensson, 2005; Otusanya et al, 2015). Findings by both Noussi (2012) and Otusanya et al (2015) suggest that patrimonial networks and kinship ties might weaken the effectiveness of institutions of accountability in the discharge of their mandate. The extent of corruption is likely to depend on the amount of monopoly and discretionary power that these individuals and their networks enjoy (Dye and Stapenhurst, 1998). This power may lead to collusions between private actors and public officials or politicians for their mutual private benefit through patronage activity (Bakre et al, 2017). These networks and cartels may manifest in form of political, bureaucratic, media or business groups that build high-level networks with the capacity to control and stave off political and economic competition. In such cases, private individuals may 'capture' the legislative, executive and judicial apparatus of government for their own purposes (Shah, 2007).

Johnston (2012) contends that such collusions are most likely to exist in settings where state institutions of accountability are either weak or moderately strong in their power of

enforcement. Accordingly, such connections enable social networks to facilitate outcomes of importance to individuals and groups (Burt, 2001, 2004; Cooper et al, 2013; Neu et al, 2013). As Johnston (2005, p. 27) has noted, ‘officials powerful enough to create monopolies and resist accountability are also powerful enough to renege on their side of the deal’. Noussi (2012) equally suggests that the thriving institutional framework witnessed in a growing number of less developed democracies results from responses to both internal and external pressures where institutions are established primarily for conformity and symbolic purposes. Such institutions are believed to be based on ‘folk remedies’ that offer little chance of success (Shah, 2007). These scenarios entail that while institutions and processes of accountability may be formally implemented, their operationalisation usually lacks the political commitment needed to actualise the work of these institutions. To the contrary, corrupt practices may be embraced and institutionalised into society and value systems to the extent that corruption may no longer be considered as an aberration (Aluko, 2002; Otusanya et al, 2015). The next section presents a conceptual framework that is drawn upon during data analysis.

3. Conceptual framework

The conceptual framework adopted in this study draws on insights from social network theory (SNT) to devise an analytical lens for investigating network activity and how power relationships may influence the functioning of institutions of accountability. Bourdieu’s (1977, 1986) ideas of capital are also drawn upon to compliment SNT. Theoretically, a network is perceived as a set of relationships containing a number of objects and a mapping or description of relations between these objects. The objects could be individual persons, groups of people or organisations that are not only connected but information and resources also flow between them. The flow of information and resources creates power and influence between individual actors and within these networks (Avina-Vasquez and Uddin, 2016). SNT focuses on understanding the characteristics of networks and how this interaction influences people’s thinking, preferences, opportunities and behaviours (Lucas and Myne, 2013). Consequently, SNT offers critical insights into the dynamic relationships between individual and collective agents of behavioural change in diverse social settings. A key concern of SNT is to comprehend how social networks facilitate the flow of information and resources between actors to influence cognitions, opportunities and behaviours (Tindall & Wellman 2001).

One of the main purposes of SNT is to identify the most influential, important and powerful members of a social network, and how they influence the activities of those networks. For some time now SNT has been applied across a variety of research domains including social mobility, social stratification, policy networks, elites and power, healthcare and professionals’ interactions (Lucas and Mayne, 2013; Tasselli, 2014; Guven-Uslu, 2017). Three key concepts underline the nature of social networks: *network density*, *centrality* and *brokerage* (Burt, 2001, 2004).

While network density is a measure of the number of connections between actors compared with the maximum possible number of connections that could exist between the actors, network

centrality measures the extent to which an actor occupies a central position within the network. As an important concept for analysing power in social networks, centrality encompasses the idea of popularity or access to resources as indicated by the person who has many connections to other people (such as C in figure 1). Centrality depends on capital which Bourdieu (1986) perceives as any resource effective in a given social setting that enables one to appropriate specific benefits and participation and to acquire positions in society. Capital may also be regarded in terms of the economic, cultural, social and symbolic resources accumulated by individuals and groups of actors as they vie for power in institutional processes. The level of influence enjoyed by a given actor depends on the size of the network of connections they can effectively mobilise and on the volume of the capital possessed in their own right by each of those to whom they are connected. Accordingly, the ensemble of connections, relationships, friendships and obligations gives actors the power to act in relation to the quality and quantity of their relationships (Bourdieu, 1977).

On the other hand, brokerage entails the extent to which the focal actor (E and F in figure 1) spans between other actors who are themselves not connected with each other (Burt, 2001; Tasselli, 2014; Avina-Vasquez and Uddin, 2016). These key actors are often responsible for playing an intermediary role of bridging structural holes that may exist between networks in order to facilitate the flow of information and resources between networks while gaining their own advantages from the transaction (Burt, 2000, 2004; Goyal and Vega-Redondo, 2007; Guven-Uslu, 2017). While SNT has the ability to provide mathematical measures such as centrality, density and path lengths, the theory is equally useful within critical/interpretivist research traditions for understanding the interdependent characteristics and activities between individuals, groups and organisations (Tucker, 2013; Guven-Uslu, 2017). By focussing on the social links between people, SNT enriches the analysis of society based on the socio-demographic and economic attributes of individual actors, groups and external structures (Lucas and Mayne, 2013).

FIGURE 1 HERE

Social networks may exist between hierarchical layers within organisations, organisational departments as well as within informal groups. Such social network structures are based on underlying laws and the propensity to self-organise through bypassing formal organisational hierarchies in pursuit of resources, influence and control. This influence leads to changes in beliefs, behaviours and organisational values (Mohrman et al, 2003). Through the power of resources, social networks colonise organisations to the extent of creating fundamental and lasting change in both the visible and invisible elements of an organisation. In this study, organisations and institutions of accountability are perceived as influencing and being influenced by individual and collective actors and networks of political, economic, and social nature existing within their social context (Laughlin, 1991; Tucker, 2013). This study seeks to explore the influence of both formal and informal social groups and networks within and around institutions of accountability to explain current accountability practices and challenges.

Since some actors may be more influential within a group than others, it is important to adopt an agency perspective when considering the influence of social networks on individual and

collective behaviours (Lucas and Mayne, 2013). This study draws on this admonition by focusing on the influence of different agents and groups on the effective discharge of the mandates of institutions of accountability. While particularly useful for analysing activities and events within the public domain such as professional interactions (Tasselli, 2014) and board representations (Avina-Vasquez and Uddin, 2016), SNT may face limitations when analysing unethical activities and practices such as corruption where information is rarely publicly available. This limitation is revisited in the discussion and conclusion.

4. Research methods

This study's research methods draw on insights from social network analysis (SNA) that focuses on interrelationships among actors and groups and how these influence individual and collective behaviours and practices (Burt, 2001; Tindall and Wellman, 2001). Most social network data is collected through specific interview design methods focusing on relationships between individuals, groups, organisations and institutions in terms of the nature of their interconnections and influences of their interactions (Lucas and Mayne, 2013). This understanding entails that studies drawing on SNT and SNA often adopt individuals, groups, organisations and institutions as the unit of analysis depending on the nature of activities detected within specific study settings. For instance, Tucker (2013) suggests that focusing on the group (the Archbishops Committee) was the appropriate approach for understanding funding changes that took place in the 1980s within the Church of England. This study adopted 'individuals' and 'groups' as units of analysis in order to explore the influence of individual and collective actors on the discharge of the mandates of institutions of accountability. Such an approach equally enabled the investigation of challenges encountered by institutions of accountability to explain why they are prevented from performing as expected from time to time (Noussi, 2012).

In order to explore these dimensions, empirical data were collected through archival evidence and semi-structured interviews with respondents drawn from different institutions of accounting, auditing and accountability. Such institutions include offices of the AG and ACG, Public Accounts Committee (PAC) of Parliament, the Judiciary, the Anti-Corruption Commission and Transparency International – Zambia. These organisations and institutions are mandated either with the preparation of national accounts, reviewing, auditing and examining of such accounts, advocating for public and financial accountability, reporting and investigating cases of alleged financial mismanagement, and interpreting the law when such cases are brought for prosecution before the courts of law. Data collection that commenced in May 2015 was initially based on archival evidence that involved reading through PAC and AG's reports together with treasury minutes from the Office of the Secretary to the Treasury for the period 2009 – 2014. This background study helped to understand the recurrent accountability issues within public institutions. The unearthed 'thematic issues' provided useful insights in the course of developing the interview protocol.

Based on a purposive sampling approach, interviews were conducted with 24 key respondents working within different institutions of accountability. While the study initially targeted a sample size of 30, the number of interviewees was influenced by uncontrollable factors on the part of researchers bearing in mind the sensitive nature of the subject matter. The respondents were distributed as follows: ten respondents were drawn from the AG's office, four from the ACG's office, five from the Anti-Corruption Commission, two from PAC, one from the Judiciary and two from Transparency International – Zambia. Fifteen (15) respondents were drawn either at director level or higher while the rest were just below director level. Out of the total sample, there were 10 accountants, 7 economists, 4 administrators and 3 lawyers by profession. In view of the sensitive nature of corruption matters (Otusanya et al, 2015), three respondents requested that the interview should be recorded only through note-taking rather than tape-recording. Interviews were conducted in English and lasted between 45 and 70 minutes each. Recording each interview gave the researchers the opportunity to focus on the interview conversation and to examine interviewees' responses (Bryman and Bell, 2007). Audio recordings were transcribed as soon as possible after the interview to enable the observation of emerging themes and the comparison and contrasting with existing ones. Transcripts were subsequently subjected to content analysis. This entailed coding the data in view of recurring themes that were deemed to address the study's research questions. Data analysis was conducted based on identified accountability practices and challenges in order to compare and contrast the experiences of different individuals and institutions in their discharge of accountability mandates. The result of the coding process was the generation of a summary for each transcript which assigned the transcript content to different themes aggregated under a set of codes (Silverman, 2011). These themes are analysed in the sections below.

5. Findings

Consistent with the theoretical framework, empirical evidence presented below highlights the social factors and challenges that help to explain why institutions of accountability may not perform as expected from time to time. These factors are premised on three key issues: the centrality and prominence of government officials in corruption networks; politics, power and the institutionalisation of corruption; and collaborative activities of a corrupt nature interfacing internal and external networks.

5.1 The centrality of government officials in corruption networks

This theme responds to both research questions presented in the introduction since it demonstrates the general factors that explain the escalating levels of corruption and how certain individuals and groups affect the functioning of institutions of accountability. Archival evidence cited below reiterates the central role of government officials not only in the accountability process but also in suspected corruption networks.

For instance, Controlling Officers (COs) are responsible not only for authorising payments within government ministries but also provide explanations to the PAC on suspected cases of financial mismanagement based on the AG's report. COs are also mandated to report suspected cases of corruption to law enforcement agencies for investigation purposes. Archival evidence presented below indicates that despite cases of a corrupt nature being consistently reported by PAC and the AG's office over the period 2009 – 2014, there has been reluctance among COs to report these cases to investigative wings. COs instead opt to deal with such cases administratively while the outcome of such disciplinary action is rarely disclosed. Reporting to the Speaker of the National Assembly, the 2011 PAC report states that:

What worries your Committee most is the apparent reluctance by Controlling Officers in most cases to report the matters to investigative wings, preferring instead to take administrative disciplinary action (National Assembly of Zambia, 2012, p. 2).

In view of this reluctance by COs, PAC often resorts to escalating such complaints to the higher office of the Secretary to the Treasury. For instance, the 2010 PAC report pleads with the Secretary to the Treasury to ensure that all identified cases of financial misappropriation are reported to the Police and that COs hesitating to report such cases should be sanctioned.

Your Committee, therefore, urges the Secretary to the Treasury to ensure that all cases of suspected misappropriation of funds are promptly reported to the Police for further investigations. Controlling Officers failing to take prompt action should be sanctioned (National Assembly of Zambia, 2011, p. 3).

The inertia by COs to enforce accountability processes may be interpreted as shielding corrupt activities where COs may be also implicated. Primary data in section 5.1.1 indicate that senior government officials play a central role in facilitating activities of a corrupt nature, ultimately providing protective mechanisms for wrongdoers who are connected to the government. The data below equally highlight collusions existing between COs and junior officers who are connected to them through different mechanisms that are used in the course of processing irregular financial transactions. These factors are presented below.

5.1.1 Social networks as protective mechanisms for wrongdoers

Networks within government structures have been highlighted as providing protective mechanisms for wrongdoers who are also connected to senior government officials. Such networked and corrupt activities entail that those individuals who are well-connected to the government may get away with their crimes through bypassing and undermining accountability processes with the support of senior government officials. Data below suggest that even law enforcement agencies may avoid interrogating corrupt junior officers for fear of ramifications from higher offices. DMAAD explained:

I might be the cashier in an institution and I'm connected to the PS [Permanent Secretary] or to the Minister... My office practically is very low but I draw power from that higher office. So

I'll be doing things not in my own name but in the name of that office because if I go and report that some [investigative] officer is inconveniencing me; then tomorrow he will be transferred.

The implication of this influence from senior government officials is that those charged with enforcing accountability practices may feel undermined and intimidated by the State machinery – leading to a compromise in the effectiveness of institutions of accountability. DP narrated instances where corrupt junior officers connected to senior government officers like Ministers end up threatening COs from taking corrective action. The potential consequences of disregarding such threats may include the dismissal of COs.

Most of these Controlling Officers...one of the reasons why they do not take corrective action on some of the officers is the networks. I'm related to somebody at State House and I'm your junior. So if I commit some wrongs and you know about my relationship, you fear to take corrective action because when you do that you might go. We have people as low as drivers but more powerful than Controlling Officers. So before Controlling Officers take any corrective action they have to watch their backs.

Consequently, social networks are seen here as creating not only interdependent relationships between actors at different levels of the institutional hierarchy but also the accumulation of power and influence that enables the creation of protective mechanisms (Bourdieu, 1977). These mechanisms are equally reported within judicial systems. Due to connections within the legal process, some individuals have been released shortly after commencing the judicial process through government prosecutors entering a *nolle prosequi* (discontinuing the court case) on the basis of insufficient evidence from the State. The suspicion is often that such individuals are being released from legal prosecution due to the influence of higher offices who have an interest in such cases. PRO lamented how one public officer who embezzled a colossal amount of donor funds got away with his crime in a suspicious manner. However, it is widely believed that this individual may have patronised government structures.

Sometimes you cannot even serve [your prison sentence] if someone wanted to...The case which breaks my heart is the Kapoko case. All the information was there but two or three years down the line we heard that the State had entered a nolle. And then you hear that this person was sponsoring people in campaigns...then you get to understand why this case just fell off.

Patronage is equally witnessed in terms of political cadres who have attained an elevated social status as a result of the support they provide to political parties and their officials. Such patronage activities do not only ensure that they have access to government resources (Bakre et al, 2017) but that they are also well-protected by government officials in case of prosecution for their corrupt practices. ED explained the interdependent relationships existing within these networks:

There are political party cadres who are close to the powers that be. Just because of that close relationship that they hold with people in the Executive they feel they can do anything and law enforcement agencies cannot touch them. And sometimes true to the word, law enforcement agencies have failed to touch these people even when there is evidence of wrongdoing.

Such patronage and networked activities suggest that corruption networks may be entrenched within government and political institutions such that offenders always have a way out in case of prosecution. These unethical practices may also tempt accountability actors to abuse their authority and compromise accountability processes for the benefit of the networks they pay allegiance to (Dye and Staphenurst, 1998). This dependence corruption (Lessig, 2011) was elaborated by PD:

It's not that we don't have procedures, it's just that people know that even if they circumvent these procedures, within the cartel they have someone probably who works for the Office of the Auditor General... and then they can get away with it. So if one of their colleagues is in trouble because they have not followed procedures or regulations, they speak to those people and then things are swept under the carpet.

The interview statement below suggests that other corrupt activities may even be sanctioned by senior government officials. This network mechanism entails that junior officers may engage in corruption with impunity since their relationship with senior government officials provides assurances of their own safety in case their corrupt practices got exposed. DHRA explained:

Mostly when junior officers do these things, they do them on instructions from senior officers and with impunity where they know that if anything [goes wrong] they are going to protect them. We have seen that in Zambia where people have done wrong things and there are powers shielding them from prosecution. So that is what brings about impunity - they misapply funds, they misappropriate, they know that they will be protected.

The foregoing evidence reiterates the fact that while corruption networks may provide protective mechanisms to their members, they also undermine the functioning of institutions of accountability to explain why these institutions may not perform as expected from time to time (Noussi, 2012).

5.1.2 The collusive nature of corruption

What became evident during interviews is that corruption appears to be perpetrated through a well-orchestrated network of individuals linked to each other through some collusive mechanism. These individuals create networks targeted at achieving outcomes of common importance to members of their network through interdependent transactions (Burt, 2001). Consequently, social networks appear to involve transactions embracing hierarchical layers within public institutions. PALG explained:

It's not possible for a person like myself to embezzle government funds alone, there has to be some kind of connection or collusion starting from the lowest rank going up because the embezzling of funds in a machine organisation like government...I don't think one individual can manage...

DSA exemplified the collusive nature of corrupt activities.

A good case is what happened at the Ministry of Health, the Kapoko issue. Everyone was involved from procurement, internal audit, accounts, those who deal with stationary, those who carry files...it was everyone. So a cartel was created to make sure that there was no document...

Some of these linkages and mechanisms of collusion include friendships, family relations and peers. These relationships entail that corrupt activities are committed in groups together with senior officers who may consequently find themselves in awkward positions to take disciplinary action on offenders when evidence emerges since they played a prominent role in these fraudulent transactions. DMAAD explained:

If I'm the Permanent Secretary for this institution and I'm married to your niece who is the head of the Anti-Corruption Commission and you are probably the Chairperson of the Public Accounts Committee...you understand that kind of a thing?...And you as my colleague whom I worked with very closely...we did whatever we did together and now we have to discuss your issues. Honestly speaking, how am I going to recommend that you get arrested?

Such close-knit relations suggest that individuals and institutions charged with accountability mandates find themselves in compromised positions where enforcing their duties may consequently jeopardise their relationships. Individuals equally fail to discharge their duties in other instances due to the fear of exposing their own crime while reporting the offenses of others whom they committed crimes with. These actors are perceived to be involved in the construction of strategies as they attempt to stifle accountability requirements through their activities. DSA explained:

When your niece, sister or brother is involved in corruption, how do you start exposing them? Again people fail to report corruption done in a group because exposing one person eventually exposes everyone including the one reporting.

Officers responsible for safeguarding accountability practices within government institutions may equally opt to conceal other people's offences in order to maintain the stability of their corruption network. Some senior government officials are reported to shield junior employees who normally commit offences either on their behalf or in response to their directives. ADMAAD explained:

Let's say the two of us want to process an irregular transaction. The reasonable thing to do is to allow our cashier to process the transaction. Now the two of us have this information that the arrest of this one is also going to implicate us, so we will take a position to carpet her. Sometimes this is why you see that certain wrongdoers continue because they do not do it alone; there are senior people involved.

Consequently, the involvement of senior officials in corruption networks does not only undermine their own authority to deal with matters when they are brought before them for action but equally compromises the functioning of institutions they work for. ED elaborated this point:

The biggest problem is that Controlling Officers are always part and parcel of corruption networks and most of those irregularities are normally authorised by them as Controlling

Officers. So maybe they are a bit shy to recommend for drastic action because they are accomplices to these corrupt activities.

Suspected corrupt activities of a collusive nature have also been reported in the Judiciary where it is believed that lawyers and judges collude in the course of granting favourable judgements to those being represented by lawyers belonging to their network. A recent newspaper editorial stated that:

...It is difficult for a lawyer to engage in corruption alone, so they have other corrupt lawyers they work with. And when they go to the bench the league continues - hence some of the very poor decisions we see from our judges which smell of clear collusion with some lawyers. There are lawyers whose corrupt cases are always handled by the same judges...(The Mast, 22nd December, 2016, p. 4)

These findings suggest that while sufficient institutions of accountability may have been implemented within government structures, the influence of individuals who normally operate through collusive mechanisms undermines the effectiveness of these institutions. These networks are based on the propensity to self-organise through bypassing formal organisational procedures and regulations in pursuit of resources, influence and control (Bourdieu, 1986; Laughlin, 1991). The next section presents corroborating evidence indicating that corruption and the failure by institutions of accountability to perform as expected may be linked to regimes that often regard corruption as a normal practice.

5.2 Politics and power as drivers of corruption

This theme primarily helps to answer RQ1 since it demonstrates how power and influence create shifts in social and cultural values (Bourdieu, 1986) and how this affects the functioning of institutions of accountability. As Laughlin (1991) argued, such shifts are pervasive since they may also affect behaviours, beliefs, and values of organisational actors and society at large. Interview accounts below point to the role of politics and power to explain accountability practices and the escalation in corruption levels (Gipper et al, 2013). For instance, it is believed that low levels of corruption were witnessed in the country during both the Kaunda and Mwanawasa regimes while the contrary is considered true about the Chiluba regime. During the other two regimes, institutions of accountability were empowered and supported in their fight against corruption. Consequently, a culture of fear to engage in corruption prevailed within society during these administrations. DHRA explained:

Let us go backwards a bit before 1991 [before democracy and capitalism]. People used to be scared of getting what was not theirs. Now we entered into another regime where lifestyles changed...there was a new culture. But that cultural aspect was dealt with slightly when Mwanawasa was in charge...corruption had gone down a bit because there was that firm dealing with issues. The prison door was open so there was that fear [to engage in corruption]...

While disputing the existence of a clear link between political regimes and the escalation in corruption levels, DAG contended that corruption-fighting regimes tend to abhor corrupt

practices and consequently empower institutions of accountability in their fight against corrupt practices. He cited the example of two regimes that demonstrated contrasting attitudes towards the fight against corruption.

During the Chiluba era the more corrupt the person, the richer that person was. During the era of Mwanawasa...institutions like us [Auditor General], institutions like the Anti-Corruption Commission became more powerful and loud.

ED corroborated this account and explained that during the reign of a corruption-fighting President, briefings between the *Taskforce on Corruption* used to take place on a weekly basis in order to guide decision making on the part of the President. He argued that the lack of punitive action on offenders by a corruption-friendly regime creates a culture where everyone believes that they can join the network of corruption without any ramifications.

When the Head of State is reluctant to fight corruption, everyone jumps on the bandwagon. They will treat that as a culture of looting public resources. And when there is a Head of State who is very strong against corruption you see people backtracking...

It has been observed during these ‘corruption-friendly’ regimes that a proliferation in institutions of accountability does not necessarily translate into a decline in corruption levels. Consequently, a corruption-friendly culture tends to spread within the country – potentially leading towards the institutionalisation of corruption. The institutionalisation of corruption leads to a change in value systems, cultural behaviours and the way government and society at large are governed (Laughlin, 1991; Tucker, 2013). The level of engagement in corrupt practices becomes a yardstick for social success such that those fighting corruption may be perceived to be alien and could even be intimidated (Aluko, 2002). Some respondents indicated that elements of institutionalisation were currently evident within the Zambian society. For instance, PD contended that corruption had become the way of running business transactions particularly within public institutions.

Corruption has been institutionalised so much so that it has suddenly become the way of running business in public institutions. Most private companies have a small budget that is dedicated for bribing officials for things to move smoothly. So they know that once you go to engage with public institutions you need to have something to give the official so that things can move faster or for you to circumvent certain procedures.

DP argued that despite the increase in the number of institutions of accountability witnessed in the country, most of these had been created by government for symbolic purposes as a way of playing to the gallery.

He argued that these institutions are the work of rhetoric by political actors who wish to be viewed as conforming to global practices of good governance while deliberately leaving lacunas that can be exploited to circumvent the accountability system.

The reason for the rise in corruption levels is because of singing to the gallery by government officials. They will put accountability institutions in place but there is no genuine commitment to those issues. Corruption is mostly perpetuated by people who hold public office because they

are the beneficiaries...So they will put these systems in place but they will leave certain lacunas within which they can manoeuvre...

While corruption may not be fully institutionalised in terms of being openly practiced by leaders and citizens, it is believed that political actors in the country have not demonstrated sufficient commitment in terms of walking the talk of curbing corrupt practices. To the contrary, government and other political leaders appear to be beneficiaries of corruption and lack of accountability. DPAAD elaborated this point:

You find that sometimes the leadership may be saying 'zero tolerance against corruption' but they do not walk the talk; corruption is even entrenched from where they sit. So how are they going to make sure that the Anti-Corruption [Commission] does its work? That is where there is a mismatch, so political will means that you are going to support the Anti-Corruption financially and even the work they do...

One practice that is considered to reflect the (near) institutionalisation of corruption in the country is the increase in the number of convicted government officials subsequently being pardoned by the Presidency (referred to in the introductory section of the paper). Accordingly, the practice of pardoning criminals convicted of corruption by the courts is perceived to be tantamount to embracing corruption by the government. SIO explained:

You cannot just pardon criminals because you have the Prerogative of Mercy. What that means is that you are sending a message to the people that it's acceptable to be corrupt; it's acceptable to embezzle funds or to abuse your office. So if corrupt people can be pardoned, what is going to stop me from doing it?

The foregoing accounts indicate that political actors and institutions such as the Presidency enjoy considerable amounts of power and influence due to the political and economic resources at their disposal (Bourdieu, 1977, 1986). These resources equally enable them to assemble strong networks of individuals to the extent that corrupt practices are not only embraced by government officials but certain individuals are also shielded from prosecution. These findings also demonstrate how groups of political actors are capable of creating lasting and fundamental change in both the visible and invisible elements of society (Laughlin, 1991; Tucker, 2013) through supporting corrupt individuals and practices, albeit to the detriment of the work of institutions of accountability. The above accounts also demonstrate how corruption may thrive under capitalism due to the protection that the State may provide to wealthy individuals who can buy their way out. While capitalism and democracy may be perceived as panaceas for corruption, these findings suggest that the embracing of democratic and capitalistic systems may contribute to the escalation in corruption levels due to the prioritisation of individual gain at the expense of the majority benefit (Standing, 2016).

Such tendencies may become prevalent through the transformation of wealth by the elite into political power that often corrupts political processes and generates laws and regulations favouring affluent societies within the country. In such instances, political actors usually develop crony-client relationships with big corporations and may care little for the needs of ordinary people as they wallow in poverty. The foregoing accounts also bear witness to the fact that accounting is not a neutral practice and is unable on its own to fight corruption – accounting

takes place in environments driven and shaped by political, economic and cultural struggles for power (Gipper et al, 2013) as witnessed by changing levels of corruption in the country depending on the individual occupying the Presidency.

5.3 Collaboration between internal and external networks

This analytical theme responds to RQ2 through demonstrating how social groups facilitate corrupt practices between internal and external actors and networks, thereby compromising the functioning of institutions of accountability. One of the key features regarding the functioning of networks is through brokerage which reflects the extent to which influential actors provide a linkage between actors who are themselves not connected with each other (Burt, 2001, 2004). Such brokerage activities thus demonstrate the interdependent nature of network activity. The interview statement below indicates that certain corrupt transactions and network activities require the effort of actors who filter information from internal networks within government structures to external parties and relay financial resources from external parties to internal networks through some form of brokerage. The linkage between internal and external networks is believed to exist in many public institutions that are now considered as a market for goods and services. A confidential informant elaborated the clandestine nature of corrupt practices and how these are facilitated by intermediaries linking internal networks with external networks and actors (Güven-Uslu, 2017). To uninformed observers these transactions appear legitimate but information and financial resources are being transmitted between members of different networks:

You may see a truck transporting copper parked near a Customs Office. Don't think that the driver is resting – he's waiting for the Customs Officer whom the transporting company has an agreement with to come on duty. The driver is always in touch with the Officer who will clear the truck for free and leave the officer with some money.

Such brokerage activities are often facilitated by couriers and middlemen who do not only relay information between networks but also facilitate the payment of bribes and other kickbacks (shown in figure 2). External networks are thus sustained by coalitions of actors that are strategically located in internal networks and play a pivotal role in shaping network activity to reflect the interdependent nature of these networks (Avina-Vasquez and Uddin, 2016). DPIDD explained:

We have private individuals who work in collaboration with public office holders and they have intermediaries who do the day-to-day running around getting or facilitating bribes. They have middlemen who facilitate the work of certain groupings with common interests.

Consistent with the above account, informal structures have emerged within and around government structures that facilitate the interface between internal and external networks in the process of executing corrupt transactions (figure 2). Accordingly, agents operating within these informal networks are seen to act as couriers for those intending to reach government structures for business where access is provided through the payment of bribes. PD explained:

There are certain individuals who do not even work for public agencies who you have to see in order for your contract to be approved. Once you pay the bribe, they go to speak to the big fish and they share the proceeds. So there are these informal structures that have been created around the formal structures that filter all the information and money and have created other procedures which are informal...

Brokerage activity is perceived to be rampant particularly in the awarding of government contracts and procurement tenders. Such activities require internal actors to relay information to bidders of government contracts. Accordingly, these brokers facilitate critical interactions that are important for sharing, assimilating, and applying complex and surreptitious information associated with the interdependent functioning of these networks. ADMAAD elaborated:

There are instances where corruption may have taken place but you will not find it written anywhere. For example, when engaging a contractor people may talk outside the formal arrangement and agree to say 'let us award this job to this contractor' without putting that in writing such that when the Procurement Committee sits they will make it look like the processes were properly followed.

A key feature of these networks is the sharing of information between internal and external networks to the transaction for mutual benefit (figure 2). Within government procurement services such information entails that external parties are provided with key information that puts them at an advantage in terms of fulfilling requirements including contract prices to be quoted on bid documents. A PAC member explained:

If this particular contractor should be picked, what they have to do is to furnish him with information about the amount he should bid...they will tell him to be the last one to bid so that they can look at other bids and tell him to bid a bit lower so that he gets the contract.

In other instances internal networks have collaborated with external networks in the process of either falsifying accounting and financial documents or entirely obliterating evidence during criminal investigations. A member of PAC narrated that document falsification is a common practice within the brokerage activities of corruption networks. Lengthy processes involved in the audit of public institutions often provide the window of opportunity for individuals to falsify financial documents in an attempt to purport what never transpired.

The Auditor General goes there and finds that the documents were not there and when they came before Public Accounts [Committee] we realised that they brought the documents. So we studied the documents and realised that these documents were written after the audit...The documents they were referring to were those that auditors had not admitted because they were false documents.

DAG contended that rather than falsifying, these networks often collude through removing documents and evidence files from offices to ensure that those being investigated are acquitted by the courts of law.

Falsification may not really be there but disappearance [of documents] where you go and audit but information has disappeared. I will give you the example at the Ministry of Health. In the

initial investigation we discovered that K10 million was embezzled but the laptop for the auditors and some documents disappeared while Police Officers guarded the premises. What is appearing in court now is only K1.2million...

DAG further explained that instances involving document disappearance and falsification have in the past led to controversy between the AG's office and investigative wings after documents submitted for prosecution purposes disappeared while in the custody of investigators. The above findings reiterate that viewing organisational interactions only from a formal perspective may neglect important information about the cross-connections that exist between and across formal structures and informal relationships that often bypass formal organisational structures (Tucker, 2013). These findings thus provide empirical flesh to Laughlin's (1991) framework by demonstrating how brokerage activities of social networks may create processes that have the potential to change and undermine the functioning of institutions of accountability. The foregoing findings have been summarised as shown in figure 2 to depict the interpretative nature of social networks, influential actors and the connections between internal and external networks. Figure 2 equally demonstrates the interdependent relationships existing between internal and external networks in the process of facilitating corrupt transactions for achieving outcomes of common interest (Burt, 2001; Tucker, 2013).

FIGURE 2 HERE

6. Discussion of findings

This study aimed to explore the role of social networks in compromising the discharge of the mandates of institutions of accountability through the facilitation of corrupt practices. The foregoing findings depict certain key aspects regarding social network activity to explain why institutions of accountability may not perform as expected from time to time (Noussi, 2012).

6.1 Government officials as central actors in corruption networks

Empirical evidence presented in the previous section and summarised in figure 2 highlights the presence of networks of a corrupt nature operating within certain government structures that undermine the functioning of institutions of accountability. These networks appear to be championed and perpetuated by powerful government officials and institutions including the Presidency, Ministers, COs and Procurement Committees.

In total dereliction of their accountability mandates, these officials and institutions have assumed a central role in propagating corrupt practices within government structures and institutions of accountability. As influential actors drawing on resource and position power (Bourdieu, 1986), COs are perceived to have crafted networks of a corrupt nature around them using friends, family and peers. Corrupt networks have equally been forged with junior officers who often engage in corrupt practices fully aware that the CO will protect them from potential

prosecution. COs have thus assumed the role of hubs within vertical and lateral networks that have created protective mechanisms for wrongdoers. Despite the absence of explicit evidence in terms of size, these networks appear to be of relatively high density in view of the number of complaints in both PAC and AG's reports linking COs to various individuals and activities of a corrupt nature. The resource power and influence enjoyed by government officials has led to the colonisation of institutions and processes of accountability (Laughlin, 1991; Tucker, 2013), with the consequence that institutions of accountability are prevented from fulfilling their mandates effectively. This colonisation is particularly exhibited through the inertia by COs to report to investigative wings suspected cases of a corrupt nature as recommended by PAC and the AG's office. Such practices point to the entrenched nature of corruption within government institutions (Lubinda, 2011).

The foregoing findings equally bring to the fore the central and influential role of political actors and institutions such as the Presidency and the Executive to explain escalating levels of corruption and the challenges faced by institutions of accountability in fulfilling their mandates. Consistent with issues raised in the paper's introduction, these findings demonstrate the important role that the economic, social and political contexts play in propagating corrupt practices due to the protection that the State provides on corrupt individuals who transact favourably with the politically elite. These findings are not peculiar to Zambia and Africa but are in tandem with events from developed country contexts. Examples include BHP Billiton that agreed to pay millions of dollars to settle charges after BHP paid for government officials from various countries to attend the 2008 Olympics in Beijing as enticement for pending contract negotiations (Cassin, 2016) and Hewlett Packard that paid bribes to government officials in Russia to secure contracts for computer hardware and software worth an estimated \$42 million (Sikka and Lehman, 2015).

6.2 Politics and power as drivers of corruption

Corruption levels together with attached vices are reported to thrive during the reign of individuals displaying a friendly attitude towards corrupt practices. These leaders have a propensity to undermine, bypass and circumvent legal and judicial systems and processes together with the functioning of institutions of accountability as they endear themselves to corrupt elements in society who usually patronise the corridors of power. In order to suppress the work of institutions of accountability, such actors resort to co-opting and intimidating investigative agencies into their corruption networks (Johnston, 2005). The desire to appease members of their corrupt networks leads to the compromise of accountability processes as witnessed by questionable *nolle prosequis* for accused individuals, *Presidential Pardons* for convicted criminals and an array of other favours. Conversely, members of these networks also engage in patronage activities including funding political entities and the party in government in exchange for these favours. This reciprocity depicts mechanisms through which social network connections facilitate rewards and outcomes of importance to individual and collective actors (Burt, 2001; Worrel et al, 2013). During such regimes, the work of institutions of accountability may become ineffective since their efforts may be stifled by political leaders

and their networks, including constraining funding structures. Consequently, accountability actors may remain with limited options but to comply with the demands of corrupt politicians (Bakre et al, 2017). Consistent with Lessig's (2011) conceptualisation of dependence corruption, the above positions bare witness on *how* change takes place within Laughlin's (1991) ideas of organisational transformation to the extent of affecting the very purpose of an organisation through the colonisation of institutions of accountability by influential actors who enjoy position and resource power (Bourdieu, 1986).

In a different vein, institutions of accountability may be established during corrupt regimes for symbolic purposes to fulfil the accountability expectations of external stakeholder groups while corrupt activities are perpetuated by government officials in a clandestine manner. The foregoing findings indicate that while institutions of accountability may be formally implemented to an acceptable standard, their functioning usually lacks the political support needed to empower actors operating within these institutions. In view of the political malaise to fight corruption and empower institutions of accountability exhibited during corruption-friendly regimes (Aluko, 2002), corruption and other vices may attain a status of (near) institutionalisation where corrupt practices begin to become normal and acceptable within society. During such regimes, networks of a political nature presided over by influential actors like the President and Ministers may subdue and undermine the power of individuals and institutions of accountability. Individuals working within institutions of accountability who wish to pursue corruption cases risk suffering consequences from political authorities including job losses. This point is exemplified by one respondent who intimated that *'if you want to keep your job, don't fight corruption; just appear to be fighting corruption'*. Such a polity promotes degradation in moral and ethical values, facilitates the emergence of parochialism and the elevation in society of individuals and groups thriving on plundered resources – leading to a compromise in the functioning of institutions of accountability.

6.3 The role of brokerage in corruption networks

Brokerage, as reflected by the interface and interdependence between unrelated internal and external networks, flourishes within government circles since government is regarded as a market for goods and services. Brokerage activities usually make it difficult for institutions of accountability to detect the occurrence of corruption since corrupt activities take place both remotely and in a clandestine manner. The work of couriers of information and bribes creates complexities in the effort by institutions of accountability to untangle network activity (Güven-Uslu, 2017).

Corruption perpetrated by government officials is often propagated through agents who span networks involving formal government structures and informal networks that circumscribe government structures (figure 2). These intermediaries help to bridge structural holes that may exist between internal and external networks to facilitate transactions of a corrupt nature while gaining their own advantages. To an outside observer, the decisions made by government structures including Procurement Committees may seem to follow laid down procedures and

regulations. Yet the undercurrent in these decisions is often generated through surreptitious interactions between members of internal and external networks who speak to each other outside formal structures through the facilitation of diverse intermediaries.

These networks also display collaborative and interdependent tendencies in the course of criminal investigations involving members of their groups through either falsification or obliteration of evidence. Paradoxically, some documental evidence has disappeared through the handiwork of law enforcement agencies or while in the custody of investigative wings. This tendency suggests that corruption networks often enlist the help of members of institutions of accountability who may get involved in corrupt practices in complete disregard of their mandate. These network interactions do not only display various mechanisms through which internal and external structures are bridged but also enable feedback to be channelled to important ties in the network (Tucker, 2013). Therefore, the foregoing findings have identified central and influential individuals and institutions including the Presidency, the Executive, COs and Procurement Committees (figure 2). What is evident from the foregoing findings and discussion is the existence of different kinds of networks within the Zambian context. While internal and external networks have been identified as depicted in figure 2, it appears that some of these networks may be spawned by the accountability systems themselves due to weaknesses inherent in the systems while others are familial networks arising from practices of nepotism and favouritism. One key weakness in the system design that begets systemic networks of corruption is the presence of the human interface in the processing of transactions (particularly those of a financial nature) rather than having non-human platforms such as online transactions that remove the need for human-to-human contact.

7. Concluding comments

Pursuant to the foregoing discussion, this study contributes to the literature in several dimensions. Firstly, the study responds to the call by Rahaman (2010) urging for more accounting studies of a critical nature focused on African contexts. The study equally contributes towards providing empirical flesh to Laughlin's (1991) framework through complementing that framework with social network theory as recently heralded by Tucker (2013). This contribution is fulfilled through studying the dynamics involved in accountability processes where social networks dominate.

By studying accountability practices through the lens of social network theory, the study enhances our understanding of *how* corrupt practices may be entrenched in complex networks of political, economic and social actors who draw their influence from resource and position power (Bourdieu, 1986) through collusive and brokerage mechanisms. These findings are consistent with global events of a corrupt nature where key government officials and other influential individuals have been reported to play a critical role in facilitating and perpetuating corrupt practices (MacDonald and Majeed, 2011; Neu et al, 2015; Sikka and Lehman, 2015; Cassin, 2016). In view of the scarcity of studies drawing on primary evidence to study

corruption (Noussi, 2012), this study thus provides an empirical contribution towards a better understanding of the role played by social networks on the functioning of institutions of accountability by drawing primary evidence from internal organisational actors. Contrary to Alabi and Fashagba's (2010) findings where the Legislature was deemed to play a key role in facilitating corrupt practices in Nigeria, this study indicates that corruption is mainly perpetrated by the Executive. Accordingly, the study helps to understand that the influence of social networks on the functioning of institutions of accountability is made possible within political networks based on the economic, political and social power enjoyed by individuals and institutions operating within such networks (Bourdieu, 1986).

These findings present fundamental implications in terms of accountability practices and the functioning of institutions of accountability in the country. Firstly, this study helps us to understand that activities of a corrupt nature are often undertaken through well-connected groups and networks that make it difficult for institutions of accountability to detect and untangle such activity. Further, the study suggests that accountability institutions that are currently in place in Zambia may be incomplete in view of the prevalence of practices such as nepotism that is usually prohibited in a number of countries. The findings above also suggest that accountants and other accountability actors appear to have forgotten that accounting is not just a technical discourse for enhancing one's economic status – accounting is an ethical profession. Rather than acting as its deterrent, accountability systems in the country appear to abet corruption (Soll, 2014) through accountants and other accountability actors getting involved in the facilitation and perpetuation of corrupt practices. Such tendencies may not be entirely surprising within a capitalist environment where private and State actors prioritise the maximisation of individual economic benefits at the expense of corporate good. As Standing (2016) contends, capitalism focuses on benefitting a few individuals rather than the majority through transforming wealth into political power that corrupts political processes and generates laws and regulations favouring the wealthy.

Going forward, the promotion of accountability practices and the effective functioning of institutions of accountability needs to commence with government institutions including the Presidency, the Judiciary and the Executive. This would require the commitment of government officials to 'walk the talk' in terms of curbing corrupt practices, meting out stringent punishment on offenders and defending sound accountability practices and the work of institutions of accountability.

However, this may be easier said than done since such a change requires a fundamental political and cultural shift at individual, organisational, institutional and societal levels in terms of abhorring unethical conduct and respecting and upholding national laws, rules and regulations. In view of the monopoly of power exhibited by offices such as the Presidency, there is equally need to reform governance systems so as to provide sufficient autonomy to institutions of accountability and limit the power of certain offices so as to avoid the colonisation of accountability processes by government officials and other political actors (Laughlin, 1991). There is a great need to put institutions in place which should hold everyone, including the

President and Ministers, accountable to the Zambian people in the light of wrongdoing. Dismantling the corrupt network activities inferred from the data entails a complete top-down change in systems of politics, governance, wealth distribution and social values. Respondent accounts intimated how low levels of corruption were witnessed in the country during the Mwanawasa regime through an overhaul of systems that led to the empowerment of institutions of accountability in their fight against corruption. As indicated earlier, one such systemic overhaul could involve the removal of human-to-human interfaces in the course of (financial) transactions through the introduction of electronic (payment) platforms. It is hoped that one day an individual who believes in and walks the fight against corruption and its adverse effects will rise to the Presidency and support the empowerment of institutions of accountability to discharge their mandate autonomously and effectively.

From an accounting perspective, this study demonstrates how social networks may influence the relationship between accounting, political and organisational systems in terms of how actors operating within institutions of accountability may compromise and abuse their mandates in order to conform to the pressure of influential actors operating within dominant networks and to fulfil the needs of other networks possessing similar needs (Laughlin, 1991). This study is not without limitations. Due to the clandestine nature of corruption activities, however, the study was unable to determine measures of centrality and density since these details were not forthcoming during interviews. Such information could only become available if willing individuals involved in corruption could be identified so that they explain who they conduct their corruption with together with the number of connections involved and the most influential individuals in those networks. The availability of such information could also enable institutions of accountability to streamline their operations by targeting key and influential individuals in corruption networks. One potential opportunity for accessing such data could be through speaking to retired executives of institutions of accountability who might express themselves more freely than those still serving in these institutions.

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