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## Strategies to Reduce Corrupt Practices at the Firm Level in Nigeria

Alexander Iloka Rajis  
*Walden University*

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# Walden University

College of Management and Technology

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Alexander Iloka Rajis

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Walden University  
2022

Abstract

Strategies to Reduce Corrupt Practices at the Firm Level in Nigeria

by

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MBA, Norwich University, 2017

BA, Eastern University, 2015

Doctoral Study Submitted in Partial Fulfillment  
of the Requirements for the Degree of  
Doctor of Business Administration

Walden University

December 26, 2021

## Abstract

Corruption is harmful to businesses and impedes performance and growth. When business leaders fail to mitigate fraud and corruption, their business and the local economy suffer. Grounded in the principal-agent theory and the integrative social contract theory, the purpose of this qualitative multiple case study was to explore strategies business leaders in Nigeria use to reduce firm-level corrupt practices. The participants were six anticorruption officers at three firms who implemented successful strategies to reduce corrupt practices to enhance performance. Data collected came from semistructured interviews and company documents. Five themes emerged from the thematic analysis: bribery and corruption are part of the culture, leaders must create anticorruption policies that promote a climate of integrity, leaders must provide appropriate training, leaders must evaluate compliance with laws, and there are multiple benefits to fighting corruption. A key recommendation is for business leaders to embed a culture of integrity and compliance, establish a unified strategy to combat noncompliance, and communicate and collaborate across different operational levels. The implications for social change include the potential to promote the worth, dignity, and development of the employees and leaders, consequently increasing their self-worth, which supports a higher ability for exceeding goals—moreover, when organizations promote public trust, society's confidence rises.

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## Dedication

I dedicate this study to my wife, Nan Kanh, and my mother, Paulina Eziafa Duru-Rajis, and my late father, Samuel Duru-Rajis, for being my pillar of support. I might not have reached this pinnacle of academic achievement if not for their constant prodding and infusing a sense of purpose in me.

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## Section 1: Foundation of the Study

Corrupt practices impede firm performance (Ahmed et al., 2018; Ede, 2018). Business leaders face the deleterious effects of corrupt business practices and seek ways to reduce the phenomenon to increase firm-level performance (Becker, 2018). Business leaders use principal-agent theory (PAT) to identify conflicts of incentives to reduce corrupt practices and improve their organization's performance (Marquette & Peiffer, 2017). Increasing performance is essential to the sustainability of firms operating in emerging economies such as Nigeria to create more job opportunities and accelerate new technologies through innovation and new products. The foundation of this study was to explore the strategies business leaders use to reduce corrupt practices to increase firm performance.

### **Background of the Problem**

PAT is one of the key concepts used as a strategy by business leaders to reduce corrupt practices at the firm level (Marquette & Peiffer, 2017). Corruption is harmful to businesses and impedes performance and growth (Refakar & Gueyie, 2019). Business leaders who use the PAT model may reduce corrupt practices that impede their organizational performance. Firms may also have the opportunity to develop new markets or seek the transfer of technology and innovation to maintain pace with global business (Marquette & Peiffer, 2017). Corporate governance in Nigerian organizations is ineffectual because of fraud, corruption, and failure to enforce laws and regulations (Osemeke & Osemeke, 2017). The World Bank (2018) disclosed the most reported issues

in Nigeria are bribery, corruption, facilitation payments, and bureaucracy. Corrupt practices at the firm level cost businesses in developing countries close to \$1 trillion in revenue, up 13.7% in 2010 from the previous year (World Bank, 2018). Corruption serves as a mechanism to impede firm performance (Adeniran, 2019).

### **Problem Statement**

In Nigerian organizations, corporate governance is ineffectual because of fraud, corruption, and failure to enforce laws and regulations (Osemeke & Osemeke, 2017). The general business problem was that corrupt practices harm Nigerian businesses. The specific business problem was that some business leaders in Nigeria lack strategies to reduce firm-level corrupt practices within their firms.

### **Purpose Statement**

The purpose of this qualitative multiple case study was to explore the strategies business leaders in Nigeria use to reduce firm-level corrupt practices within their firms. The targeted population was three companies in Nigeria. Participants included business leaders already using well-documented successful strategies to reduce corrupt practices in their respective firms. Using the results of this study to reduce corrupt business practices at the firm level could result in positive social change that promotes moral and ethical virtues that may reverse the lack of public trust pervasive in Nigeria. Reducing corrupt practices may foster economic growth when income inequalities decrease. When inequalities decrease, the effectiveness of social welfare programs such as adult literacy,

health education, skill development, women's education, and assistance to the elderly may ultimately increase, resulting in higher levels of human development in Nigeria.

### **Nature of the Study**

I considered the qualitative, quantitative, and mixed methods research methodologies. I selected a qualitative methodology for this study. The qualitative method was appropriate for this study because I inquired into and explained participants' responses through semistructured interviews. Quantitative researchers examine relationships between variables and test hypotheses about the relationships' significance (Cooperstein, 2017). I did not examine the relationship among variables; therefore, the quantitative method was not appropriate. Mixed methods research consists of both qualitative and quantitative methodologies (Turner et al., 2017). Because the purpose of this study was not to use a quantitative component, the mixed methods approach was not suitable for this study.

I considered the case study, phenomenological, and ethnographical research designs for this study. I chose a multiple case study research design. In a case study design, researchers conduct an in-depth exploration of real-life phenomena and use multiple sources of evidence to understand a complex situation (Yin, 2018). The phenomenological design emphasizes the description and interpretation of existing commonality of viewpoints between participants as it concerns their experiences of a phenomenon. In ethnographical design, researchers observe and perhaps interact with participants in their real-life environment, allowing the researcher to explain and analyze

patterns observed in the participants' culture (Saunders et al., 2019). Ethnographical and phenomenological designs were not appropriate for my study because I explored strategies business leaders use to reduce corrupt practices and increase firm performance.

### **Research Question**

The research question for this study was as follows:

RQ: What successful strategies do business leaders in Nigeria use to reduce firm-level corrupt practices?

### **Interview Questions**

1. What strategies do you use to reduce firm-level corrupt practices?
2. How successful were your strategies in reducing corrupt practices?
3. Which strategies were the least successful?
4. Which strategies were the most successful?
5. How did you measure the effectiveness of the strategies you use?
6. What benefits did you obtain in implementing those strategies?
7. What challenges have you had in implementing those strategies?
8. What have you done to mitigate those challenges you encountered while implementing those strategies?
9. What else would you like to tell me about the strategies you have used to reduce firm-level corrupt practices?



## Conceptual Framework

I used PAT and integrative social contract theory (ISCT) as the conceptual framework for this study. Ross and Mitnick developed PAT in 2006 (Mitnick, 2019). According to Mitnick, researchers use PAT to explore relationships among business owners and people who manage the business assets (i.e., agents) for the owner, who is considered the principal. Mitnick contended that agents and principals act in their self-interest to maximize their well-being. Goal conflict exists between principal and agent. Mitnick posited that an agent may have more information than their principal and may choose not to disclose key information to the principal, which results in information asymmetry. Not having this information, the principal cannot control what the agent does. As a result, Ross and Mitnick identified two impediments to effective contractual performance: lack of incentive to guard against risk and a situation where both principal and agent have different information. Based on this model, corruption arises when an agent has the opportunity to use asymmetric information to pursue their interests at the expense of the principal's interest—and by extension, the public good—assuming that the principal's interest is in the public good. The PAT model is ineffective when the principal's interest is personal benefits (Payne & Petrenko, 2019). The PAT model was appropriate for the phenomenon under study. Business leaders who use PAT may potentially reduce information asymmetry between themselves and their agents in transactional situations that often manifest corrupt practices at the firm level.

ISCT is a model developed by Dunfee and Donaldson in 1994 (Dunfee & Donaldson, 2015). ISCT is suitable for specifying the principles for socially responsible corporate conduct on the premise of a social contract model adapted explicitly to improve general ethical theories (Ast, 2017). The authors of the ISCT theory advanced the interconnection between empirical and normative research in business ethics. ISCT theorists derived their model from classical and social contract theory; therefore, as an integrative theory, Dunfee and Donaldson recognized the ethical obligations tied to two levels of consent: a theoretical *macrosocial contract* appealing to business leaders willing to detail their obligations, rights, and autonomy, and by economic communities with norms of ethical behavior that establish rules for their members. Corrupt practices have a direct link to unethical behavior (Dunfee & Donaldson, 2015). Researchers use ISCT to specify the principles for socially responsible corporate conduct. ISCT seemed appropriate for exploring corrupt practices at the firm level.

### **Significance of the Study**

Business leaders face the harmful effects of corrupt business practices and seek ways to reduce corrupt practice phenomena to enhance performance at the firm level. The study results may provide business leaders strategies for understanding how to reduce corrupt practices that are harmful to business processes through misappropriation of funds, bribery, misuse of office by company officials, and dishonesty in financial matters. Corrupt practices can damage the firm's image and negatively impact its operational

performance; corruption manifests unethical behaviors that negate sustainability (Becker, 2018).

The results of this research study may contribute to positive social change by promoting moral and ethical virtues that could potentially reverse the lack of public trust. Ethical business practices with leaders who recognize the need for corporate social responsibility (CSR) are essential aspects of sustainability (Ashrafi et al., 2018). CSR may benefit employees, communities, and society when business leaders respond to challenges confronting Nigeria in the areas of education such as reading achievement programs geared toward at-risk grade school children, the environment, clean water supply to help reduce infant mortality rate, youth empowerment to mitigate restiveness, talent development, and youth sports as a positive means of creating a foundation for a healthy lifestyle (Abdulraheem-Mustapha, 2019; Ezeh et al., 2019; Urhie et al., 2020). Developing countries such as Nigeria, where corrupt practices have robbed the citizens of their right to basic amenities, need to reduce corrupt practices. CSR helps fill the gap of inequities perpetrated by corrupt agents (Popoola, 2019).

### **Operational Definitions**

*Authentic communities:* Authentic communities are communities that can coexist within the context of diversity (Tabron, 2019).

*Collective action theory (CAT):* In CAT, a group is seen as an assembly of rational individuals, not as an entity. Collective action deprives an individual of the likelihood of making their own decisions based on self-defined rational interest and could

not explain the lack of organized action performed by groups bounded with a seemingly common interest (Czech, 2016).

*Discursive stakeholder engagement:* Discursive stakeholder engagement is the act of involving people who may be affected by the decisions leaders make or the act of involving those capable of influencing the implementation of the organization's decisions (Windsor, 2016).

*Externalities:* Externalities are side effects or consequences of business activity that affect other parties without reflecting on the cost of the goods or services involved (Li & Li, 2019).

*Hypernorms:* Hypernorms are business ethics principles that serve to evaluate lower-order norms to try to get to the root of what is ethical (Donaldson, 2017).

*Integrative social contract theory:* ISCT is used by business leaders to specify the principles for socially responsible corporate conduct on the premise of a social contract model adapted explicitly to improve general ethical principles (Ast, 2017).

*Information asymmetry:* Information asymmetry occurs when an agent has more information than their principal and chooses not to disclose the essential information to the principal (Mitnick, 2019).

*Moral hazard:* Moral hazard is the risk that the principal and the agent take arising from an incentive to take unusual risks to benefit themselves in the process (Mitnick, 2019).

*Principal-agent theory*: PAT refers to the strategies business leaders use to manage the relationship between the business owner, who is considered the principal, and the person who manages the business assets for the owner (i.e., the agent) by avoiding information asymmetry between principal and agent, which leads to corrupt practices (Mitnick, 2019).

*Standard economic incentives*: Standard economic incentives motivate individuals to pursue their self-interest; in terms of corrupt practice, an agent considers bribery an economic reward for fulfilling their client needs (Stober, 2019).

### **Assumptions, Limitations, and Delimitations**

The perceptions of assumptions, limitations, and delimitations include the research scope and circumstances that may influence or restrict methodology and data analysis (Simons, 2020). Research methods and underlying assumptions should be aligned based on participants' attitudes towards the study (Clark & Vealé, 2018).

#### **Assumptions**

An assumption is something taken for granted as true that is theoretically not proven (Schoenung & Dikova, 2016). In this study, I assumed that participants were available for the length of the data gathering process and that the interviewees were truthful in giving information and were not responding based on what they believed I wanted to hear. I also assumed that the case study design was the most appropriate methodology for the research question. I assumed that participants would allow sufficient time to provide detailed answers to the interview questions that reflected their knowledge

of the phenomenon under study. I also assumed that the sample size was sufficient to answer the research question. Finally, I assumed sufficient secondary data would be available (e.g., documentation) to support the interview data and participants would be willing to share documents to support their statements.

### **Limitations**

Limitations are flaws or impediments that may influence the study or factors that may affect the elucidations of the findings because they are out of the researcher's management (Sherif, 2018). This research study was delimited to four companies in Nigeria, meaning the results may not have reflected what was happening in other geographical locations. There is a risk of selection bias in qualitative research, and framework evaluation may not be appropriate for generalization (Shaw & Stalkar, 2018). To reduce the risk of selection bias, I had participants review and verify collected data derived from the interview. I was the only person accountable for collecting, analyzing, and interpreting information and determining conclusions for the study, thus reducing bias.

I assumed the findings of this study might be limited by the honesty and thoroughness of the participants' responses, and their availability to respond to interview questions in sufficient detail may also limit the results of the study (see Appendix A). Additionally, I assumed the availability of documentation to support the participants' interview responses may limit the results of this study. I also assumed my ability to recruit sufficient participants to allow for data saturation may limit the proposed study

results. I assumed the participants' lack of in-depth knowledge concerning the phenomenon under study may limit the proposed study results. Finally, I assumed limitations such as lapses in participants' memory could potentially be a weakness that could affect findings.

### **Delimitations**

Delimitations refer to the limits and boundaries consciously set by the researcher so that the researcher's aim and objective does not become impossible to achieve (Theofanidis & Fountouki, 2019). Thus, the target participants were leaders at four firms from the financial services industry in Nigeria. The focus on a specific group of participants was appropriate, as the broadening of the population could have presented difficulty in interpreting the results (Kim et al., 2017). The interview method was the primary data collection to confine the research method and constrain the conclusions implied by data. The results of this study may not be generalizable to different industries or geographical locations because the study focused on specific industries and locations. The situation in Nigeria may not occur in another country due to differences in policies and business practices across countries. The study data were collected using semistructured interviews and open-ended questions; this approach was appropriate for the research design application.

### **Significance of the Study**

Business leaders face the harmful effects of corrupt business practices and seek ways to reduce the phenomenon of corrupt practices to increase performance at the firm

level. The results of the study may provide business leaders strategies for understanding how to reduce corrupt practices that are harmful to business processes through misappropriation of funds, bribery, misuse of office by company officials, and dishonesty in financial matters. Corrupt practices can damage a firm's image and negatively impact its operational performance; corruption manifests unethical behaviors that negate sustainability (Becker, 2018).

The results of this study may contribute to positive social change by promoting moral and ethical virtues that could potentially reverse the lack of public trust. Ethical business practices with leaders who recognize the need for CSR are essential for sustainability (Ashrafi et al., 2018). CSR benefits employees, communities, and society when businesses respond to challenges confronting Nigeria. Notably, these benefits may be in the areas of education related to reading achievement programs geared toward at-risk grade school children, environment, clean water supply to help reduce infant mortality rate, youth empowerment to mitigate restiveness, talent development, and youth sports as a positive means of creating a foundation for a healthy lifestyle (Abdulraheem-Mustapha, 2019; Ezeh et al., 2019; Urhie et al., 2020). Developing countries such as Nigeria, where corrupt practices have robbed the citizens of their right to basic amenities, need CSR to help fill the gap caused by inequities due to those practices (Popoola, 2019).

### **Contribution to Business Practice**

The results of the study may provide business leaders strategies for understanding how to reduce corrupt practices that are harmful to business processes such as



misappropriation of funds, bribery, misuse of office by company officials, and dishonesty in financial matters. Corrupt practices can damage a firm's image and negatively impact its operational performance; corruption manifests unethical behaviors that negate sustainability (Becker, 2018). One way to increase firm performance is to reduce firm-level corrupt practices by identifying and mitigating any conflict of incentives, and the PAT model is suitable for reducing corrupt practices (Mitnick, 2019).

Identifying and implementing a successful PAT strategy could help support business leaders in increasing organizational performance. The results and recommendations of this study may help business leaders become more informed and strategic about corrupt practices. Thus, businesses can become more sustainable from improved productivity and increased profits. Businesses could use the findings of this study to develop useful strategies that could improve efficiency in their organizations.

### **Implications for Social Change**

The results of this research study may contribute to positive social change by promoting moral and ethical virtues that could potentially reverse the lack of public trust. Ethical business practices with leaders who recognize the need for CSR are essential aspects of sustainability; corruption manifests unethical behaviors that negate sustainability (Becker, 2018). CSR may benefit employees, communities, and society when business leaders respond to challenges confronting Nigeria in the areas of education such as reading achievement programs geared toward at-risk grade school children, the environment, clean water supply to help reduce infant mortality rate, youth empowerment

to mitigate restiveness, talent development, and youth sports as a positive means of creating a foundation for a healthy lifestyle (Abdulraheem-Mustapha, 2019; Ezeh et al., 2019; Urhie et al., 2020). Developing countries such as Nigeria, where corrupt practices have robbed citizens of their right to basic amenities, need to reduce corrupt practices and CSR to rectify the inequities perpetrated by principals and agents (Popoola, 2019).

### **A Review of the Professional and Academic Literature**

I searched peer-reviewed works of literature, such as books, journal articles, newspaper articles, historical records, reports, theses, and dissertations that covered the following concepts using the following keywords and phrases: *corruption and performance, firm corruption, business corruption, organizational corruption, corruption and firm performance, bribery and corruption, effects of corruption on business performance, impacts of corruption on businesses, and effects of corruption on small and medium-sized businesses*. I searched through databases that included Business Source Complete, ABI/Inform Complete, Emerald Management, SAGE, ProQuest Central, and Google Scholar. I also obtained references in dissertations with topic concepts from the Walden University Library. I examined distinct theoretical viewpoints that addressed corrupt practices at the firm level and their application to firm performance, including the overall factors that elicit corrupt practices at the firm level. I explored the effect of corruption strategies on firm performance.

I sourced literature in compliance with the 5-year or less publication recommendation before the anticipated study projected completion year; the sources also

included acceptable seminal works dating back to the 1960s. The combined number of references for the works of literature reviewed totaled 195, of which 179 (91.79%) were published within 5-year of the study's projected approval date by the Chief Academic Officer.

In reviewing the professional and academic literature, I introduced PAT as the conceptual framework for this study and its applicability to firm-level corrupt practices that impede performance. I explored theorists' views concerning how the PAT construct can be analyzed and used to understand the phenomenon under study. I discussed the implications of corrupt practices and the strategies to reduce their impact at the firm level to increase performance.

I discussed strategies business leaders use to reduce corrupt practices and consequently increase firm performance. I also discussed the benefits of using PAT and its application in reducing firm-level corrupt practices. The review of literature encompassed discussion on how mitigative strategies contribute to firm efficiency and improve performance. Lastly, I discussed corrupt practices focusing on Nigeria as the premise for this research and the connection between relevant arguments that may influence firm-level performance.

### **Corrupt Practices at the Firm Level in Nigeria**

Nigeria has endured ineffectual leadership and governance since independence in 1960; both ineffectual leadership and governance are antithetical to progress and sustainable development (Emmanuel, 2020). Corruption lacks a universally acceptable

definition and universal consensus concerning its meanings (Heidenheimer et al., 1989). Nye (2017) defined corruption as behavior that diverges from the formal duties of a public role, be it elective or appointive. Huntington et al. (1989) conceived corruption as public officials' behavior that deviates from the accepted norms to serve the citizens' interest, whereas Dobel (1978) explained corruption as the betrayal of public trust, resources, and power for private gain. The World Bank (2014) defined corruption as the misuse of public power for private gains. Contrary to these narrow perspectives, according to Otite (1986), the broader definition of corruption is the perversion of integrity and state of affairs through bribery, favor, or moral depravity. Otite's definition captured the moral as well as the distortion of procedures. For purposes of this study, corruption is a perversion of integrity and state of affairs through bribery, favor, or moral depravity (Otite, 1986).

Corruption in Nigeria is so profitable that even the threat of jail time does not deter potential perpetrators (Stober, 2019). The National Bureau of Statistics (NBS, 2017) and the United Nations Office on Drugs and Crimes (UNODC, 2017) estimated \$4.6 billion as the annual cost of corruption in Nigeria. Both NBS and UNODC results affirmed Nigeria's worsening corruption perceptions index (CPI). The 2018 CPI score for Nigeria by Transparency International (2019) was 27 out of 100 points; this score is far below the world average of 43 and the sub-Saharan Africa average of 32.02. Stober (2019) argued that Transparency International relies on the perception of institutions rather than measuring citizens' actual corruption experiences. Standard economic

incentives that result from corruption motivate individuals to pursue their self-interest, contended Stober. Agents consider economic incentives as a reward for getting the job done for their clients who paid bribes (Stober, 2019). Personal and social norms are factors perceived to lead to rule-violating behavior compounded by the ostensible opportunity to contravene, conform, and incentivize (Gorsira et al., 2018a).

Corrupt practices are institutionalized through the practice of standard economic incentives, consequently permeating the emerging political culture and behavior. Individuals engage in bribery and corruption practices in response to normative beliefs about industry bribery practices. Stober (2019) contended that these normative beliefs are known as the *mimetic isomorphic effect* (organizations' tendency to imitate another organization's structure), institutional or overall business constraints known as the *coercive isomorphic effect* (an effect resulting from an organization adopting practices or structure in acquiescence to direct external pressure), and lastly, competitive pressure known as the *competitive isomorphic effect* (assumed rational system that emphasizes market competition and fitness measures in those environments in which there is free and open competition among firms). The most consequential and central belief is the coercive isomorphism in eliciting bribery and corrupt practices in the sub-Saharan region encompassing Nigeria (Ufere et al., 2020).

Institutionalized corrupt practices, when normalized, become societies' value-system and culture, and such is the culture that exists in Nigeria (Hope, 2018). On the contrary, even in this complex and contradictory culture of corrupt practices, most people

are aware that corrupt practices are immoral but still take part in corrupt practices (Hope, 2018). Thus, the weaknesses of institutions, the use and abuse of cultural norms serve as the primary reasons for endemic corruption in Nigeria (Hope, 2018). In its 2018 CPI, Transparency International ranked Nigeria 144th out of 175 countries considered most corrupt (Ojeka et al., 2019).

Corruption is Nigeria's albatross and an enormous challenge. The country has developed a national and international reputation as one of the most corrupt nations in the world. Nigeria suffers from 'resource curse'—the paradox resulting from developing countries with an abundance of income from natural resources but less economic growth, democracy, and worse development consequences than countries with fewer natural resources and income from minerals and fossil fuels (Hope, 2017). Badeeb et al. (2017) likewise posited that possessing natural resources does not necessarily confer economic success for countries that base their development on those resources, a puzzling phenomenon known as the *natural resource curse*. However, there is no consensus regarding the existence of natural resource curse. Badeeb et al. also noted that not all countries rich with resources experience slow growth. Nearly all of the foundations of corrupt practices identified in Nigeria emanate from moral backwardness and greed (Kabiru, 2019). Nigeria has not been fortunate to have good leaders. Past and present leaders have exhibited a high degree of political incompetence, which often attracts sycophantic followers. The nation is in political lethargy and apathetic mood. Investors

are reluctant to invest in Nigeria characterized by leadership ineptitude and endemic corruption (Emmanuel, 2020).

### **Mitigating Corrupt Practices at the Firm Level**

Corruption manifests in various ways in businesses around the world. Fraud, bribery, and shady business transactions cost companies in emerging economies close to \$1 trillion in revenue, up by 13.7% in 2010 (World Bank, 2018). Thus, research efforts continue to develop strategies to combat endemic corrupt practices impacting performance at the firm level (Vu, 2019). Researchers (e.g., Rožič & Nisnevich, 2015; Vu, 2019) have suggested unique approaches to addressing corrupt practices rather than rhetoric.

Organizational leaders are under constant duress to look for strategies to reduce corrupt practices to increase performance in the face of institutionalized corrupt practices in Nigeria (Abdul-Baki et al., 2019). Increased competition, changing environments, and anticorruption measures premised on conditionality and structural adjustment programs have also exacerbated corrupt practices in Nigeria's business environment (Abdul-Baki et al., 2019; Klitgaard, 2019; Moosa & Moosa, 2019a; Umar et al., 2018). According to Singh (2017), to remain competitive or an industry leader, companies must achieve real growth, and PAT is both an internal and external mechanism for organizations to deliver performance and, consequently, growth. Business leaders could use PAT to increase their company performance by understanding and removing impediments associated with ineffective contractual performance relating to moral hazards and adverse selection

(Mitnick, 2019). The purpose of this qualitative multiple case study was to identify and explore business leaders' strategies to mitigate corrupt practices successfully at the firm level.

Corruption and firm performance have received considerable attention, but not much attention to the different aspects of corruption consequences on firm performance (Ashyrov & Akuffo, 2020). Ashyrov and Akuffo posited that in the context of growth-oriented entrepreneurship, good policies and favorable institutional environments support firms' growth. Among other barriers, pervasive corrupt practices continue to negatively affect firms' performance and growth, particularly in the African region (Nwajiuba et al., 2020). In a zero-sum economy, corruption gains to some firms are synonymous with losses to the remaining part of the economy; consequently, the government loses revenue, and consumers end up paying higher prices for goods whose production costs include these extra illegal payments. Due to widespread corruption, firms that cannot afford these additional taxes lose out in the distorted market competition (Seck, 2020).

Developing economies need to recognize and quantify the distributive effects of corrupt practices at different economic levels to improve the business environment. Given the emerging socio-cultural and global dynamics, firms need to focus on discussions concerning ethical benchmarks for sustainable business practices (Adewole & Ginah, 2020). Klitgaard (2019) recommended reducing monopoly power, clarifying or limiting discretion, and enhancing accountability in various ways; subsequently, managers and business leaders may be able to mitigate corrupt practices at the firm level.



### ***Ethical Leadership and Corporate Culture***

When followers perceive their leaders as ethical, followers behave ethically by fulfilling the role of a *moral person*; this means leaders promote others' ethical behavior through two-way communication, reinforcement, and decision-making and fulfill the role of *moral managers* (Kaptein, 2017). Leaders' ethics can shape an organization's culture, and a culture of effectiveness can help increase employees' readiness to change. Ethical leaders' guidance and support can also positively transform employees by reducing corrupt practices (Metwally et al., 2019). To be conscientious is governance by one's conscience, which is foundational for moral evaluation. Any person low in conscientiousness is unreliable, careless, and thoughtless, posited Kaptein. By contrast, argued Kaptein, a conscientious person is reliable, self-disciplined, careful, and thorough; a reliable individual pays careful attention to detail, deliberate rather than haphazard in their decision-making; such an individual has a strong sense of moral obligation based on their conscience.

These ethical leadership attributes suggest a possible link between conscientiousness and moral reflectiveness indicative of a person guided by moral consideration in their daily experiences and decisions (Kaptein, 2017). To tackle corrupt practices from within an organization involves change initiatives that often face barriers from employees who are not ready to change; this is where leadership can shape an organization's culture (Metwally et al., 2019). Consequently, according to Metwally et al., shaping an organization's culture manifests a culture of effectiveness that can increase

employees' readiness to change. Therefore, ethical leaders, argued Metwally et al., can provide support to effect change, which can reduce uncertainty.

Corruption is a sensitive issue readily linked to ethics, character, and political culture (Klitgaard, 2019). Bussmann and Niemezek (2019) found that promoting integrity and a positive corporate culture decreases white-collar crime. The concept of compliance through company culture and values is a model premised on preventing crime, i.e., corrupt practices that occur through socialization and informal social control (Bussmann & Niemezek, 2019). Employees' compliance with company culture and values may reduce corrupt practices within the firm (Bussmann & Niemezek, 2019). Organizational leaders who (a) promote open communication throughout the organization, (b) encourage transparency and following rules, and (c) inspire employees to behave in the interest of the organization rather than their self-interest will decrease internal corruption (Bussmann & Niemezek, 2019). Socialization agencies like family, friends, schools, neighborhoods, and companies are unique in serving as a socialization agency for mitigating corrupt practices (Bussmann & Niemezek, 2019). Bussmann and Niemezek's study is significant because compliance management is a complex task achievable only in combination with a company climate that promotes integrity and communication of normative limits such as business ethics involving a company culture that fosters integrity.

### ***Buddhist-Enacted Utilitarian Theory***

Corruption is a hindrance to business performance. According to Vu (2019), managers and business leaders contend with the adverse effects of corrupt practices on performance and seek strategies to help them mitigate corrupt practices within their firms. Vu argued that corruption is harmful to companies' performance. Bribery is an abuse of public office for private gain perpetrated by civil servants and officials. The act of bribery is unlawful and remains the familiar indices of corruption (Vu, 2019). A firm can become susceptible to exploitation in the future by corrupt practices of the government officials and their servants if a firm involves itself in bribery activities (Vu, 2019). Basiru (2020) defined corruption as public officials' behavior that deviates from the accepted norms to serve the principal and his agents.

There are three context-associated mechanisms approaches within the Buddhist-enacted utilitarian concept known as the *middle way*, *skillful means*, and *emptiness* that formed leaders' perceptions around bribery issues (Vu, 2019). Vu et al. (2018) opined that while mindfulness is necessary, mindlessness is equally a necessary concept to consider. Vu et al. highlighted the need for both concepts within organizations. Vu et al. recommended integrating Eastern Buddhist principles into a business model through a five-fold framework that integrates mindfulness and mindlessness. First, business leaders need to demonstrate flexibility within the context of each situation. Second, they need to demonstrate leadership even through emotion. Third, managers must be able to function within a complex environment, even when problems arise. Fourth, they must be able to

use mindfulness at the individual and organizational levels. Finally, managers must understand the context of events by gathering and analyzing relevant information.

When making decisions, Buddhist practitioners (business leaders) apply two main principles: the *middle way* and *skillful means*. The middle way is about applying wisdom and finding a balance in business decisions (Vu, 2019). Buddha first introduced the middle way, and the concept implies a practical method of meditation, ethics, and wisdom; the middle way relates closely to the universal human experience of balanced judgment (Ellis, 2019). Applying the Buddhist middle way helped business leaders in their decision-making process (Vu, 2019). Second, Vu (2019) argued that the Buddhist practitioners perceived the skillful means approach as a needed approach for firms to tackle bribery and corruption. Concerning ethical issues of bribery and corruption, “skillful” refers to leaders' skillful flexibility in dealing with bribery issues centered on wisdom, empathy, and deep insight; essentially, it is more about arriving at a decision that benefits the larger community rather than a few players (Vu, 2019). Explained another way; it is about making decisions while considering certain sacrifices based on skillful interpretation of right and wrong and what is better in any given situation (Vu, 2019).

There is no proven way of handling bribery and corruption; therefore, skillful leaders are those who know how to use their skills to make smart decisions (Vu, 2019). Religion influences political predilection and work ethic; in this sense, some religions can reduce corrupt practices more than others (Valdovinos-Hernandez et al., 2019).

According to Valdovinos-Hernandez et al. (2019), religious traditions affect cultural attitudes concerning social hierarchy, family loyalty, church-government interaction, and societal vigilance that condition a population's acceptance or defiance of corruption. Xu et al. (2017) contended that religion serves as an informal institution and social culture and that religion is significantly adversely associated with corrupt practices, at least at the regional level. In some regions, Kirchmaier et al. (2018) and Valdovinos-Hernandez et al. argued that firms are likely to perform well in less corrupt regions where religion reduces the amplitude of corrupt practices.

Concerning *emptiness*, which is *total detachment*, Vu (2019) discovered that ethical relativism in leadership is one of the major factors that enable corrupt practices at the firm level. Leaders should be the primary source of ethical guidance for personnel and should, at the same time, be responsible for moral development in an organization (Tamunomiebi & Elechi, 2020). Both Bussmann and Niemezek (2019) and Klitgaard (2019) posited that ethical leadership and a company's culture of values are at the core of corruption and suggested that organizational leaders need to foster an ethical climate that promotes integrity. Ethical relativism is the extent to which individuals reject universal moral guidelines when making ethical judgments (Vu, 2019). Managers' or leaders' ethical relativism can be a predictor of bribery; this is especially true when high levels of ethical relativism prompt leaders' adaptation to corruption levels; this ethical relativism is what Vu described as total detachment (Vu, 2019).

The limitation in Vu's (2019) study was that, in the context of Vietnam, the data were highly contextualized exploratory responses to corruption through leaders who are Buddhist practitioners. Vu highlighted the moral effort implications of shaping and enacting a Buddhist utilitarian approach and recommended that future researchers study the impact of different religious orientations and folk traditions on bribery in other locations. Robertson and Nichols (2017) offered a new way to think of bribery in their study by looking at bribery from the perspective of the individual faced with the decision to bribe or be bribed; the authors questioned why individuals bribe or accept bribes. Robertson and Nichols revealed that the complexity of human decision-making accounts for bribery by approaching the question from the viewpoint of recent scholarship in several disciplines, including cognitive neuroscience, behavioral ethics, and psychology. Vu's Buddhist-enacted utilitarian-based approach, contingent on religious orientation and folk tradition, could reduce corrupt practices.

### ***Lustration***

Unlike Vu's (2019) Buddhist-enacted utilitarian approach, Rožič and Nisnevich (2015) defined the lustration approach as making reparation for guilt or wrongdoing. Lustration is effective in lowering corrupt practices of the communist elites by compelling the leaders to make amends. Making restitution may include prison time, fines, and any other punishment the anticorruption body may dictate. Lustration could serve as a radical approach to corruption; however, Rožič and Nisnevich cautioned that lustration might increase bribery by reducing bureaucratic expertise. Rožič and Nisnevich

analyzed original panel data from 30 post-Communist states and discovered that lustration effectively lowered corrupt practices when the actor makes amends or reparation for guilt or wrongdoing. The radical approach suggested by Rožič and Nisnevich may reduce or eradicate corruption at the business level by disrupting the political, economic, and administrative malpractices of the preceding corporate leadership because the lustration approach limits opportunities for corruption.

A sample profile drawn from small, medium, and large size firms confirmed that corruption has adverse effects on the overall satisfaction of the business environment in Vietnam; in other words, corrupt practices, as perceived by Vietnamese business leaders, impede business operation (Maruichi & Abe, 2019). Maruichi's and Abe's (2019) findings supported the argument of the impact of corruption on firms' business activities, as contended by Rožič and Nisnevich (2015). The effect of corruption on firms' business activities is real, argued Maruichi and Abe. After shedding light on the impact of corruption, Maruichi and Abe recommended that future researchers conduct a follow-up study to examine corruption and its implications in more detail. The sample used by the researchers did not accurately represent their target population in terms of the sector, size, location, or nationality of firms. To augment Rožič and Nisnevich's lustration model, and Vu's (2019) Buddhist-enacted utilitarian approaches, Maruichi and Abe argued that corrupt practices are deleterious to a firm's operation more than government-related issues such as regulations and public utilities but on par with lack of skilled employees and access to finance.

Maruichi and Abe (2019) recommended that governments set up anticorruption activities nationally. Applying Vu's and Gill's (2017) total detachment mechanism of the Buddhist-enacted utilitarian approach may enable leaders to show multiple identities or identify struggles in dealing with corrupt practices at the firm level. Vu posited that leaders could use the Buddhist philosophy to interpret, reveal, and analyze the complex phenomenon of corrupt practices at the firm level.

### ***The Role of the International Monetary Fund***

The International Monetary Fund's (IMF) standard ways of engaging countries need revising for complicated and politically laden issues like corruption (Klitgaard, 2019). The IMF uses the same approach in all countries without regard to individual countries' differences. Klitgaard (2019) was not the only critic of the IMF. Moosa and Moosa (2019b) also noted concerns regarding the effects of IMF operations on social expenditure. Indeed, academics, civil society organizations, and international organizations criticized the IMF for promoting policies that weaken social protection (Klitgaard, 2019; Moosa & Moosa, 2019b).

Klitgaard (2019) contended that the IMF's framework for facilitating engagement on governance and corruption in member countries by its Executive Board should go beyond engagement and governance. Klitgaard suggested that the IMF needs to develop a method for tackling corruption; meaning, IMF should reassess how it generally conducts business to have widespread applications to international financial institutions and foreign aid. International organizations such as the IMF, Transparency International, The



World Bank Group, and Global Organizations of Parliamentarians Against Corruption need to play crucial roles in fighting corruption. Among these organizations, the IMF asserts a dominant position over borrowing countries in its ability to dictate far-ranging policy reforms known as *conditionalities* in exchange for financial assistance.

Consequently, the IMF's pressure forces the implementation of anticorruption policies expected to reduce corrupt practices; however, these policy measures involve privatizing state-owned enterprises and creating rent-extraction prospects that reduce state institutions' ability to limit corruption (Reinsberg et al., 2019).

Any nation seeking financial assistance from the IMF must meet and adhere to the structural adjustment program (SAP) as a conditionality (Klitgaard, 2019). If the nation does not meet the conditionalities, the IMF will deny their request for the loan or withhold funds after approving their loan request (Klitgaard, 2019). Typically, SAP is laissez-faire free-market economics and the ideology of neoliberalism, in the spirit of the Washington consensus (Moosa & Moosa, 2019a). SAP and the IMF mandated policy reforms increase income inequality in borrowing countries (Forster et al., 2019).

Forster et al. (2019) examined specific pathways through which IMF executes policy reforms. Their results indicated the IMF-mandated policy reforms exacerbate income disparity. Decreasing government spending, specific trade reforms, and inflation control measures and restricting some debt contribute to income inequality in developing countries (Forster et al., 2019). Furthermore, the IMF's conditionality policy exerts pressure on borrowing countries to implement anticorruption policies to reduce

corruption potentially; measures such as the privatization of state-owned enterprises, as noted earlier, create rent-extraction opportunities that limit the capacity of institutions to reduce corrupt practices (Stubbs et al., 2018).

**Recommendations for IMF and Client Countries.** A simple decision-tree developed by Klitgaard (2019) illustrated how the *giver's* calculation and the *receiver* of kickbacks are an act of probability of being caught and punished. Both the giver and the receiver considered the fine, the salary, the bribe size, and the self-assessed moral cost associated with the kickback and became discouraged. Klitgaard derived a simple formula:  $Corruption = Monopoly + Discretion - Accountability$ , which implies that corruption thrives when a principal has monopoly power over a product or service with the discretion to decide how much to receive and whom to place accountability and transparency. Klitgaard posited that reducing monopoly power, discretion, and increasing accountability will enable competition to thrive to mitigate corruption. One can analyze corrupt systems by asking the following four questions:

1. How do corrupt systems work, where are the corrupt systems weak, and how might the corrupt system evolve or retaliate?
2. Who is hurt? Who benefited? What is the sum of the social cost (including distorted policies and the erosion of trust)?
3. What to do about each kind?
4. With what benefits and costs—in money and political currencies—for each anticorruption initiative?

A corrupt exchange usually occurs between two actors, the *corrupter* and an *officer* (Haesevoets et al., 2018). Though the exchange appears to involve just two actors, a third actor, the *principal*, waits in the background. The official is an *agent* working for the principal to implement rules established by the principal. Representatives who oversee the issuing of permits, police officers who patrol a neighborhood, or lab scientists who check the quality of retail products are all agents. The principal is the state administrator who employs persons to embark on such assignments. The corrupters are representatives of the public or of another organization willing to bend, in their favor, the rules established by the principal (Haesevoets et al., 2018).

One could realize and share a checklist, not as the end of a discussion, but the beginning, to help identify weaknesses in the systems to analyze corrupt systems and think about practical ways to overcome the shortcomings identified, posited Klitgaard (2019). Ethical leadership and a company's culture of values are at the core of corruption, and organizational leaders need to foster an ethical climate that promotes integrity (Bussmann & Niemezek, 2019; Klitgaard, 2019; Vu, 2019). Similar to Bussmann and Niemezek's (2019) compliance concept that promoted integrity and communication of normative limits such as business ethics, Klitgaard (2017) also linked corruption to ethics, character, and political culture. The significance of Klitgaard's study is that by reducing monopoly power, clarifying or limiting discretion, and enhancing accountability in various ways, managers and business leaders may reduce corruption at the firm level.

In developing countries, corrupt practices are endemic. Many of these countries have developed strategies to curb corruption through the formation of independent agencies.

### ***The Role of the Economic and Financial Crimes Commission***

Specialized agencies, known as anticorruption agencies (ACA), work to reduce corruption in each nation where bribery and corruption are prevalent (Umar et al., 2018). The Economic and Financial Crimes Commission (EFCC) is a Nigerian law enforcement agency. The EFCC is responsible for investigating financial crimes related to advance fee fraud and money laundering in Nigeria. The general nature of the agency is to enforce federal law concerning bribery and corruption. The prevalence of economic and financial crimes like Advance Fee (AF), known as 419, and money laundering can decrease Foreign Direct Investment (FDI) and damage Nigeria's national image (Umar et al., 2018). The recognition of the scale of these crimes and the threat they pose led to the establishment of the EFCC (EFCC, n.d.). The EFCC's role in tackling bribery and corruption in Nigeria was relevant to studying corrupt practices at the firm level and their impact on firms' performance.

To ascertain the effectiveness of the EFCC, Umar et al. (2018) evaluated the EFCC's role in tackling systemic corruption and how associated institutional and organizational dynamics influence the performance of the EFCC. The integrative analysis results obtained by Umar, Samsudin, and Mohamed (2018) indicated that the EFCC was ineffective. Lack of dedication, ineffective judiciary, inadequate budgets, and incompetent personnel were the reasons for the EFCC's poor performance; hence, the

organization needs improvisation (Umar et al., 2018). Despite numerous published scholarly literature, few contributions focused on the effectiveness of ACA's performance, roles, and functions. Umar et al. opined that only a limited number of systematic studies are available on ACAs.

Most African nations subscribed to and ratified international and regional anticorruption conventions without abating corrupt practices (Fernandez, 2018; Umar et al., 2018). Failure to incorporate treaty provisions into the law, argued Fernandez, is one barrier to effectively mitigating corrupt practices. According to Fernandez and Umar, the devastating impact of corrupt practices on vulnerable groups has prompted the advent of self-help groups committed to tackling corruption. The ACA initiatives and EFCC initiatives hold much promise. Corrupt practices manifestations from the private and multinational companies posing a real challenge need overcoming, opined Fernandez. The practical inferences of this study are (a) more improvements in the form of a stronger political will, (b) improved legal method and higher budgetary resources, and (c) recruitment of personnel to support EFCC's work. Fernandez believed the recommendations could help the agency to perform better in mitigating corrupt practices. Marquette and Peiffer (2017) proffered the same argument and recommendation concerning systemic corruption.

### **Principal Agent Theory**

Ross and Mitnick (2019) introduced the PAT in 2006. Researchers use PAT to explore relationships among business owners and people who manage the business assets

(e.g., agents) for the owner, who is considered the principal. PAT researchers assume that agents and principals act in their self-interest to maximize their wellbeing (Mitnick, 2019). According to Mitnick, goal conflict exists between principal and agent, and agents may have more information than their principals, which results in information asymmetry. Principal-agent theorists, Ross and Mitnick, identified two impediments to effective contractual performance: moral hazard and adverse selection. The PAT conceptual framework was relevant to the study of corruption because moral hazard and adverse selection impede effective contractual performance (Mitnick, 2019). Marquette and Peiffer (2017) drew upon PAT theory as a starting point and foundation for developing their hypotheses. The authors characterized a situation where one party, the principal (CEO), contracts another party, top management team (TMT), and the agent to study entrepreneurial orientation and corruption. Marquette and Peiffer argued that the relationship between the CEO and TMT provides a motivational foundation for the inputs that led to the enhancement of managers' and business leaders' understanding of how to mitigate corrupt practices that impede entrepreneurial development.

In the PAT model, principals delegate responsibilities to their agents (Mitnick, 2019). Therefore, to identify principals' delegation choices when their decisions have negative or positive externalities, Li and Li (2019) specifically examined the role of responsibility-shifting effects that motivates various delegation choices, such as communication delegation and execution and *decision-making delegation*.

Externalities—are the side effects or consequences of business activity that affect other

parties that do not reflect the cost of the goods or services involved (Buchanan & Stubblebine, 1962). Li and Li found that decision-making delegation has the most potent responsibility-shifting effect on the principals' choices. On the other hand, execution delegation has a slightly decreased but significant responsibility-shifting effect as well.

Communication delegation appears to reduce the principal's responsibility; however, communication delegation effect was not statistically significant (Li & Li, 2019). Principals who seek scapegoats when making bad decisions, and highlight themselves when making good decisions, are motivated by self-interest. The highlighting of self only when making good decisions reflects the dark side of the principal-agent relationship (Li & Li, 2019). Cheng et al. (2019) argued that a principal would grant his resources' decision-making power to the agent and anticipate services or actions beneficial to him. Paradoxically, agents also pursue their value maximization (Chen, Wang, & Song, 2019). Hence, conflicting interests and information asymmetry elicit moral hazard, as discussed in Mitnick's (2017) PAT.

Reflecting on the ethical leadership and corporate culture concept offered by Kaptein (2017), Li and Li's (2019) decision-making concept fits into Kaptein's argument that when followers perceive their leaders as ethical, they behave ethically themselves, fulfilling the role of a moral person. Leaders promote others' ethical behavior through two-way communication, reinforcement, and decision-making and fulfill the role of moral managers (Kaptein, 2017). Cheng et al. (2019) contended that an agent might attempt to exercise the decision-making power granted to him by the principal, combined

with the advantage of the information at his disposal, damage the principal's interest, consequently creating an agency problem. Similar to corruption, which also involves the principal and the agent, Wang et al. (2019) analyzed the optimization investment policy decision of a supply chain management (SCM) implementation under symmetric and asymmetric information conditions; they found that both clients and vendors tried to pursue their respective interest in the SCM's implementation optimization models.

Premised on PAT, the models showed the extent to which a principal (the client) needs to pay more to an agent (the vendor) in the context of asymmetric information. The client needs to understand the extra costs to adopt successful strategies to stimulate a vendor to perform an optimal implementation of the SCM system.

PAT inspires explanations of corruption, focusing on the asymmetries of power and information between principals and agents rather than focusing on the incentives for groups to condone or resist corrupt behavior inspired by CAT (Walton & Jones, 2017). Researchers use PAT to explore relationships among business owners and people who manage the business assets (i.e., agents) for the owner who is considered the principal (Mitnick, 2019). Ross and Mitnick contended that agents and principals act in their self-interest to maximize their well-being; therefore, identifying moral hazard and adverse selection may eliminate the impediment of ineffective contractual performance necessitated by goal conflict between principal and agent (Mitnick, 2019). However, the PAT model is ineffective when the principal's interest is personal benefits (Payne & Petrenko, 2019). The PAT model was appropriate for studying corrupt practices at the



firm level as the model identified two impediments—moral hazard and adverse selection related to corrupt practices at the firm level.

### **Integrative Social Contracts Theory**

Dunfee and Donaldson (2015) introduced integrative social contracts theory (ISCT) in 1994-1995, wherein they established a methodology for developing norms for corporate morality on the premise of an ISCT model (Wempe, 2008). ISCT is a form of contractarian model that promised a unified research program among business ethicists (Ast, 2017). The central management insight of ISCT is that tackling ethical business problems requires the assimilation of commonly applicable norms with particular criteria voluntarily acceptable in the economic communities. ISCT provides a framework for recognizing when an economic act is permissible or impermissible; the concept is a social contract theory that establishes a hypothetical social contract. Researchers use ISCT to clarify the obligations and rights of members belonging to an economic system (Dunfee & Donaldson, 2017). Members of society's economic institutions are hypothetical contractors, and the contracts they negotiate set terms for ethics in business (Dunfee & Donaldson, 2017). By contrast, Windsor (2016) argued that Dunfee and Donaldson's ISCT practically relies on the promise of uniting parallel development of shared principles and genuine local values. Windsor also contended that the concept of ISCT remains unclear concerning how to change global or local norms.

ISCT does not clarify mechanisms concerning how suggested *hypernorms* can turn into real global norms and how existing communities can embrace those norms.

Hypernorms are business ethics principles that evaluate lower-order norms to get to the root of ethics (Donaldson, 2017). The international policy system concept can explain how hypernorms can represent global norms expressed through policy regimes. A policy regime model integrates the literature by combining perspectives on external factors with a focus on political processes in an attempt to resolve some of the problems and controversies in the literature and proposes a more explicit model of policy change (Windsor (2016). A fundamental element in Dunfee and Donaldson's (2017) ISCT concept implies that one can freely exit from voluntary moral communities. Empirically, individuals or businesses may not easily exit from undesired membership in authentic communities to which they do not consent (Windsor, 2016). Authentic communities are communities that can coexist within the context of diversity (Tabron, 2019). Globally, managers use the ISCT framework to make decisions concerning ethical issues (Ast, 2017).

However, Ast (2017), analogous to Windsor (2016), also argued that ISCT is incapable of justifying and identifying substantive hypernorms and fundamental moral principles validation across cultures. Scholz et al. (2019) challenged the defensibility of Dunfee and Donaldson's ISCT hypernorms. Scholz et al. instead preferred to subscribe to an appropriate portfolio of *discursively justified hypernorms* and argued that company leaders should unlock the valuable moral guidance of ISCT that called for treating hypernorms as explicit outer bounds to the pursuit of business and as a starting point to tailor local norms via *discursive stakeholder engagement*. Discursive stakeholder

engagement is the act of involving people who may be affected by the decisions leaders make or the act of involving those capable of influencing the implementation of the organization's decisions (Windsor, 2016).

Macklin and Mathison (2017) advocated stepping outside the academy walls to examine ethical and moral issues that elicit corruption. Scholz (2019) suggested partnering with business practitioners to develop and discuss moral norms and principles. Moral norms and principles, according to Scholz, are rules of morality people should follow locally and globally. Macklin and Mathison also suggested engaging business academics with current and future business ethicists, including managers, through dialogue-teaching methods that promote social and moral learning and, ultimately, ethical practice. Macklin and Mathison criticized Dunfee and Donaldson (2017), arguing a paucity of embedded normative business ethics theories (questions that arise when considering how one should act morally) in the ISCT model. According to Macklin and Mathison, Dunfee and Donaldson's ISCT placed too much reliance on assuming that moral reasoning can be free of the encumbrances of everyday life, believing that people are constituted by their values—individuals emphasize dialogue as one means by which the people working in organizations can come to self-reflect and self-critique on the path to making moral judgments. Researchers should consider a different approach that views business ethicists as potentially reflexive members of business communities who partner with practitioners in dialogue about the normative criteria that guide business practice (Macklin & Mathison, 2017).

The relevance of ISCT to the study of corruption at the firm level is that the existence of a majority of communities, a diversity of norms, and the ultimate contingency of all decisions in modern societies complicates the task of academics and practitioners who wish to be ethical. Corruption is a manifestation of moral hazard and adverse selection, which puts both principals and agents in a position to take unusual risks to benefit themselves. Fundamentally, a moral dilemma occurs following information asymmetry while the agent attempts to exploit a situation to benefit himself or herself (Mitnick, 2019). Concerning the fight against corrupt practices at the firm level, there are no universal criteria or concepts to curb unethical behaviors made worse by business leaders lacking strategies to deal with corrupt practices (Voliotis, 2015).

The central management insight of ISCT is that confronting ethical challenges in business requires integrating commonly applicable norms with criteria voluntarily accepted in the economic communities. ISCT provides a framework for recognizing when an economic act is permissible or impermissible, a social contract theory that establishes a hypothetical social contract (Mitnick, 2019). A more viable option is engaging business academics with current and future business ethicists, including managers, through dialogue teaching methods that promote social and moral learning and, ultimately, ethical practice (Macklin & Mathison, 2017).

### **Collective Action Theory**

Olson (2009) was the first to publish the collective action theory (CAT) in 1965; he argued that groups attempting to provide public good have difficulties doing so

effectively. Weimann et al. (2019) claimed collective action is essential for societies. Actions taken by groups of individuals, posited Olson, are through organizations; however, Olson cautioned that not all groups of individuals act through the organization. An individual will have no purpose in joining an organization when unorganized action can equally advance the individual's interest. Economics is one purpose that characterizes almost all organizations in promoting the interests of their members. Though from the economic perspective, not all organizations think of furthering the interests of their members. Some organizations, lacking understanding of the importance of members' interests, fail to advance their interests. Other organizations serve just the interest of the leadership. According to Olson, organizational leaders who fail to advance their members' interests are likely to perish in the long term if not in the short term.

Anticorruption efforts fail because of imperfect theoretical underpinnings premised on the politics of systemic corruption. The politics of systemic corruption are principles founded on practical rather than moral or ideological consideration and theoretical debate grounded on hypothetical explanation instead of the existing state of corruption. Marquette and Peiffer (2017) argued that collective action theory (CAT) is a better lens for understanding corrupt practices than the dominant PAT. Silitonga et al. (2019) also argued that standard anticorruption interventions dependent on increased monitoring and sanctioning premised on PAT are insufficient. Because CAT is also incomplete in addressing the harmful effects of corruption, the CAT-based approach to

corrupt practices should instead complement PAT. Corruption endures because it provides solutions to problems for business leaders (Marquette & Peiffer, 2017).

Marquette and Peiffer (2017) inferred that it is challenging to obtain anticorruption effectiveness. To achieve anticorruption effectiveness requires understanding from all three perspectives: PAT, CAT, and corruption to enable parties interested in mitigating bribery to understand how to develop better strategies to extract the political will required to tackle corrupt practices (Marquette & Peiffer, 2017). Given that PAT and CAT overlap, a collective-action-theory-inspired approach could provide a way forward to mitigating corrupt practices. Business leaders could use the PAT and CAT models to focus on what types of specific collection action problems influence principals in deciding which anticorruption reforms to pursue, including the challenges those principals face implementing through their organizational agents (Marquette & Peiffer, 2017). The PAT and CAT frameworks are not bifurcated; implying, both PAT and CAT do not have much disparity (Walton & Jones, 2017).

Standard anticorruption interventions comprising of increased monitoring and sanctioning will not suffice. Salient normative goal-frame, such as a collective-action-theory-inspired approach, could serve to mitigate corrupt practices (Marquette & Peiffer, 2017). A loss-averse individual focuses on avoidance of losses with little attention to gains. By contrast, a corrupt individual seeking gain, argued Silitonga et al. (2019), will attempt to identify the benefits of their action and the associated costs and subtract the costs from benefits before acting; therefore, the interventions mixed results call for closer

scrutiny. Engaging leaders and peers in setting a good example, as suggested by Bussmann and Niemeczek's (2017) compliance through the company's culture and value approach, could serve as an integral part of the collective-action-inspired approach advocated by Marquette and Peiffer.

### **Transition**

In this qualitative multiple case study, I aimed to explore the strategies business leaders in Nigeria use to reduce corrupt practices at the firm level to increase performance. In Section 1, I clarified the background of the problem, the problem and purpose statement, and the nature of the study. Additionally, in Section 1, I stated the research and interview questions, conceptual framework, operational definitions, assumptions, limitations, delimitations, and significance of the study. Section 1 includes a literature review organized into key themes of the research phenomenon, starting with corrupt practices at the firm level in Nigeria, mitigating corrupt practices at the firm level, PAT, integrative social contracts theory, and closed with collective action theory.

In Section 2, I outlined the researcher's role, the participants, the research method, and my chosen design. I also included data collection instruments and analysis techniques in this second section. I discussed the population and sampling techniques applicable to the study and the researcher's role and ethical responsibilities. In Section 2, I described methods to ensure the reliability and validity of the study findings. In Section 3, I presented my study findings, recommendations for firm-level practices likely to reduce corrupt practices, and future research recommendations.

## Section 2: The Project

In Section 2, I present the aim of this qualitative study, my role as the researcher, the selection criteria of participants, and my research method and design. I discuss the population and sampling techniques, ethical research, data collection tool, data collection method, data organization method, and data analysis process. Also, I illustrate the methods used to ascertain reliability and validity to safeguard the veracity of this study.

### **Purpose Statement**

The purpose of this qualitative multiple case study was to explore the strategies that business leaders in Nigeria use to reduce firm-level corrupt practices in their firms. The targeted population was four companies in Nigeria. Participants included business leaders already using well-documented successful strategies to reduce corrupt practices in their respective firms. Using this study's results to reduce corrupt business practices at the firm level could promote moral and ethical virtues that may reverse the lack of public trust in Nigeria and bring about positive social change. Reducing corrupt practices may foster economic growth when income inequalities decrease. When inequalities decrease, the effectiveness of social welfare programs such as adult literacy, health education, skill development, women's education, and assistance to the elderly may ultimately increase, resulting in higher levels of human development in Nigeria.

### **Role of the Researcher**

In a qualitative study, the researcher's role is participatory, and the researcher must guard against the bias that can impact the outcomes of the study (Clark & Vealé,



2018). I shielded myself against any personal influence and remained neutral in communication with participants.

Data collection in a qualitative study involves processes that include gathering and measuring information on variables of interest in an established systematic manner that enables the researcher to answer stated research questions, test hypotheses, and evaluate outcomes (Flick, 2018a). I participated in the research by collecting, organizing, and coding data, identifying themes and drawing conclusions. I conducted validity assessments and methodological triangulation during the data collection activity.

Researchers use validity assessments to verify and measure data to ascertain the accuracy of analysis and findings to maintain research quality (Heale & Twycross, 2015). The researcher can use methodological triangulation to check data accuracy and consistency of the findings (Fusch & Ness, 2015). I used triangulation to preserve the veracity and quality of my study.

Researchers must always be ethical and behave with integrity in all stages of the study, possess the necessary knowledge, and schedule participants for the study (Phillippi & Lauderdale, 2017). I ensured I had the required knowledge and understanding of the phenomenon under study and performed the scheduling and interviewing of participants. I reviewed information concerning conducting qualitative interviews to ensure I maintained proper interview protocol. The researcher ought not to have any prior relationship with the study participants as it could compromise data collection and analysis (Heale & Twycross, 2015). I had no prior relationships with targeted companies

or study participants. However, I had adverse experiences with most companies concerning corrupt business practices when I attempted to engage in business transactions in Nigeria.

As a qualitative researcher, I was the person conducting, moderating, and facilitating the interview. An interview protocol helps reduce bias in the interview process and minimize prejudice and unfair treatment of participants (Saunders et al., 2015). I used an interview protocol as a guide during the interviews (see Appendix B). In conducting the interview, I introduced myself and the purpose of the research, informed participants, and remained neutral by not offering any advice.

I reduced personal bias using an interview set of rules. The use of notes and interview protocols helps ensure data validity (Shaw & Stalkar, 2018). I ensured ethical conduct in establishing an environment of benevolence. Research participants deserve respect in the treatment of their willingness to participate and their decisions (National Commission for the Protection of Human Subjects of Biomedical and Behavioral Research, 1979). I did not display any discontent to the participants verbally or nonverbally regarding participants' responses. I treated participants with fairness and did not exhibit any biases towards participants' responses or behavior. A researcher needs to establish a professional relationship with the participants and reassure them that their participation in the study is confidential (Amundsen et al., 2017).

An informed consent letter for research secures ethical rights for potential research participants (Biros, 2018). Informed consent is required to ensure that study

participants agree to participate in the research (Sil & Das, 2017). Participants should be able to ask the researcher questions, understand the expectations for participation, and fully understand any possible risks or benefits of participating (King, 2019). Also, participants need to understand that there are no repercussions for either participating or not participating (Resnik, 2016).

I sent participants an invitation letter. After the participants agreed to participate, I sent them an informed consent letter via email before the interview and addressed any concerns they had. Participation was voluntary; however, I provided \$15 as reimbursement to each participant for travel costs or lunch. Scientists should establish the ethical principles and protocols for use during the research duration in compliance with the *Belmont Report* (National Commission for the Protection of Human Subjects of Biomedical and Behavioral Research, 1979). I used informed consent, treated participants with equity, developed interview protocols, and allowed member checking to improve the research quality.

### **Participants**

Qualitative researchers should select participants with knowledge relevant to their study to help answer their research question concerning the phenomenon under consideration (Kornbluh, 2015). The participants for this study included chief antibribery and corruption officers involved in managing corruption policies and programs in their respective firms. I selected officers involved in initiating and implementing anticorruption policies and programs from four businesses located in Nigeria. The

selected officers had been using successful strategies to reduce corrupt practices in their respective firms and were able to answer the overarching research question posed in the study. In a qualitative study, there is the need to be prudent in selecting participants to guarantee the production of reliable and valid data relevant to the study (Cypress, 2017; Perridge et al., 2017).

In this qualitative multiple case study, I used a purposeful sampling strategy to select participants from four targeted firms in Nigeria. The four firms were in the financial services industry, and each firm had chief anticorruption officers responsible for maintaining adequate internal controls, third-party due diligence, and keeping accurate books and records to mitigate corrupt practices. A purposive sample enabled me to select participants who contributed their experiences regarding the phenomenon under study (see Ames et al., 2019; Etikan, 2017). Yin (2018) argued that purposeful sampling allows the researcher to obtain more insight into events or phenomena. Kılınc and Firat (2017) used purposeful sampling in their study to determine the opinions of academicians who teach scientific research methods courses in the field of social sciences. The purposeful sampling strategy allowed me to select participants who were experts and relevant to the issue under exploration to justify my choice of purposeful sample strategy.

I used the internet to locate firms in Nigeria in the financial services industry listed as the least corrupt in their organizational practices by the EFCC. I approached the targeted firms' corporate affairs or external affairs departments' executives through email. I introduced the study and justified the purpose of the research and the choice of

participants, then requested access to the participants and obtained their contact numbers. During the introduction of the study, I explained the potential benefits of the research to the interviewees and the partner organizations. I provided written explanations through letters to the partner organizations from which I selected the participants. Participants who wished to withdraw from the study did so with notice and without penalty. Each participant received a copy of the consent form. The consent form explained the obligations before, during, and after the interviews. I addressed ethical concerns the participants had about the study and the confidentiality of the data, results, and findings through the consent letter and briefing. In this study, I explored the strategies business leaders and managers use to reduce corrupt practices in their respective firms. I interviewed the interviewees from four targeted firms operating in Nigeria and explored corrupt practices at the firm level. In multiple case studies, the minimum number in a purposeful sample is one (Yin, 2018). However, I sampled until I reached a saturation point. Researchers reach data saturation when new information or themes is no longer obtainable; researchers reach saturation when the data becomes repetitive (Alam, 2020).

A cordial relationship between the researcher and participants facilitates the interview protocol (Kirilova & Karcher, 2017). I ensured cordial working relationships during the study by emphasizing the confidentiality of the study, making participants feel regarded, and respecting participants' autonomy. I communicated to the participants that their knowledge in the study benefits them, their firms, and the industry. The qualitative methodology allows researchers to advance and apply their interpersonal and subjectivity

skills in exploratory research (Alase, 2017). I interviewed participants from the privacy of my home office using Zoom. A setting selected by the participant may help to ease participants' anxiety and minimize distractions (Regalla, 2016). A participant was free to withdraw or leave at any time during the interview.

Participants' expertise and commitment are essential for gathering valuable information for a study (Marks et al., 2017). A good rapport between the researcher and the interviewees can help interviewees overcome trustworthiness concerns and convince organization executives to permit access to interviewees. When participants feel they are relevant contributors, they are more likely to participate in the research (Kristensen & Ravn, 2015). In my email and during telephone calls to participants, I made participants feel they were stakeholders by developing a good rapport with each participant. Establishing a good rapport with the participants allowed me and the participants to operate within the same framework of understanding issues and concepts. Kristensen contended participants' ability to provide useful information could help the researcher to study the phenomenon. Fostering a good relationship with participants should encourage them to engage in the research process and provide valuable information, argued Kristensen.

### **Research Method and Design**

The following subsections comprise the justification for selecting the research method and design for this study. Researchers use a qualitative method to obtain a deeper understanding of the phenomenon under study through face-to-face interview

engagement with the participants (Yin, 2018). However, interviews for this study were conducted virtually following Centers for Disease Control and Prevention (CDC) guidelines for coronavirus disease 2019 (COVID-19). According to CDC, limiting close face-to-face contact with others is the best way to reduce the spread of COVID-19 (CDC, 2020). The qualitative approach is useful for addressing a phenomenon that may bring about social change (Marshall & Rossman, 2016). According to Hennink et al. (2020), qualitative research encompasses the study and application of diverse approaches to describe various facets of individual lives and capture moments and meanings through case studies, personal experiences, introspections, life stories, interviews, artifacts, text, and visuals.

A mixed method approach was not appropriate for this study. According to Myers et al. (2017), the mixed method requires duplication of study costs across two methods. A quantitative method was not appropriate for this study either. In a qualitative study, making meaning of participants' experiences and perceptions cannot be achieved using the quantitative method (Hannigan, 2018). A qualitative approach was suitable for this study. The research question concerning what successful strategies anticorruption officers in the financial services industry use to reduce corruption to improve operational performance was answered using the qualitative method.

### **Research Method**

A researcher needs to consider and select a research method before conducting a social science study (Yin, 2018). In social science research, researchers use a systematic

and rigorous inquiry approach to describe phenomena, develop, and test exploratory or descriptive concepts and theories (Bell et al., 2018). Social science research may be quantitative or qualitative (Rutberg & Bouikidis, 2018). I chose the qualitative method for this study because the research question was suited for exploratory study. I explored the strategies that anticorruption officers in the Nigerian financial services industry use to reduce corrupt practices to increase operational performance. Researchers adopt the qualitative method to introduce abstracted knowledge to explore the phenomenon's specific contexts (Bansal et al., 2018). Yin (2018) contended that the qualitative approach is appropriate to explore a specific and complex phenomenon within a real-world context.

Researchers use the quantitative method to examine relationships between variables or differences to provide precise, unvarnished estimates of interest parameters for the entire population (Hannigan, 2018). Mixed methods studies encompass qualitative and quantitative methodologies to achieve breadth and depth of the phenomena understanding (Tashakkori et al., 2020). I did not collect or analyze numerical data nor generalize from any portion of a target population; therefore, quantitative and mixed methods were not appropriate for the study concerning firm-level corrupt practices.

### **Research Design**

Researchers use qualitative multiple case study design to select two or more cases to draw comparisons for a deeper understanding of how the different data will contribute to wide-ranging results among the cases (Kramer et al., 2017). By contrast, researchers use the single case design to investigate phenomena in-depth to provide detailed



descriptions and understandings using a single participant, organization, group, or other distinctive cases (Yin, 2018).

Researchers can choose either a single or multiple case study from among different kinds and definitions of case studies (Moeyaert et al., 2020). Yin (2019) defined a single case design as using a single data collection approach to study a single phenomenon and a multiple case design as using multiple forms of data collection to systematically gather information. My choice of more than one participant enabled me to draw comparisons for a deeper understanding of how the different data contributed to wide-ranging results among the cases. Yin (2018) posited that although all designs can lead to successful case studies, the choice of a multiple case design allows the researcher to reach data saturation, particularly when the constraints between phenomenon and context may not be clear. Yin argued that although single case studies can produce invaluable insights, most multiple case studies can yield greater insights than single case studies. I used a multiple case design because a multiple case design provided greater insights than a single case design. Thus, a multiple case design was most appropriate for studying firm-level corrupt practices.

Researchers use multiple case study design to aim for data saturation through a clear set of instructions for interviewers to provide reliable, comparable qualitative data (Brink, 2018). To replicate the study, gain new insights, and obtain in-depth information, the researcher must reach data saturation point; meaning, a point where no further data coding is necessary (Fusch et al., 2017). Qualitative samples tend to be small; however,

the sample must be adequate and appropriate to achieve data saturation (Vasileiou et al., 2018). An adequate sample size implies a sample size that is large enough to enable the collection of sufficient information and replication of the study using a different population. An appropriate sample size implies the need to include experts with knowledge about the phenomenon under study (Vasileiou et al., 2018). I interviewed eight individuals—two from each of the four partner organizations in the financial services industries—with knowledge about the phenomenon. The sample size of eight participants (two from each firm) was adequate in reaching data saturation for this study concerning firm-level corrupt practices. I did not interview additional participants to reach saturation. The focus on a specific group of participants was appropriate. The broadening of the population may present difficulty interpreting the results (Kim et al., 2017).

### **Population and Sampling**

This study included eight participants, two from each firm in the financial services industry located in Nigeria. The selected interviewees from each firm were anticorruption officers who had implemented successful strategies to reduce corrupt practices to enhance performance. I used purposive sampling for this study. Purposive sampling is appropriate for identifying participants' specific characteristics or attributes (Chandani et al., 2017). Critical case purposive sampling is particularly useful in exploratory qualitative research with limited resources and research where a single case or multiple case studies can decisively explain the phenomenon under investigation

(Etikan, 2016). A researcher seeking information on specific cases for the phenomena under investigation can use purposive sampling to maximize the chances of confounding effects (Serra et al., 2018).

A case design with multiple cases gives the researcher greater insights than a single case design and ensures data saturation (Yin, 2018). The sample size must be appropriate, and it is necessary to obtain data saturation (Sim et al., 2018). Adequate sample size means a sample size that is large enough to enable replication and collection of sufficient data. An appropriate sample size implies the need to include experts with knowledge about the phenomenon under study (Vasileiou et al., 2018). Though there is no standard sample size in qualitative studies, the sample size of four firms was adequate to reach data saturation for this study. The sample of eight participants (two from each firm) adequately answered the overarching research question posed in this study. The focus on a specific group of participants is appropriate, as the broadening of the population may present difficulty in interpreting the results (Kim et al., 2017). I interviewed a total of eight anticorruption officers from four firms in the financial services industry who had used successful strategies to reduce corrupt practices in their organizations.

Researchers reach data saturation when participants' responses reveal no new information (Saunders et al., 2017). I achieved data saturation when participants' responses revealed no new information. The researcher can achieve data saturation by checking for the consistency of themes during the interview process and replicating codes

and themes from the interviewees' responses (Alam, 2020). Failure to achieve data saturation may render the research invalid and unreliable (Flick, 2018a).

I explained the purpose of the study and its benefits to the participants and the organization. I also explained the positive social impact of this study on the community. I selected my home-based office as the appropriate interview setting, which by all indications, made participants comfortable. A setting selected by the participant may also help ease participants' anxiety and distractions (Regalla, 2016). Researchers must be sensitive to the participants' needs for the research interview duration (Summers, 2020). The one-on-one virtual semistructured interviews lasted between 45 and 60 minutes per participant. The researcher must consider the cultural and power dimensions of the interview situation (McGrath et al., 2018). I assessed the cultural and power dimensions of the organization before I proceeded with the interview. I considered what the interview situation entailed and the obstacles likely to occur. I remained mindful of the sensitivity concerning corruption during the conduct of the interviews. Participants may prefer a private environment with no distraction (Dawson et al., 2017). I followed the CDC's guidelines related to COVID-19 and virtually interviewed the participants from the privacy of my home-based office. I asked participants, before the interview, to secure private space of their preference for the interview; thus, mitigating any distractions that could have impeded the validity and reliability of the study.

Researchers may encounter challenges gaining access to the participants (Lancaster, 2017). Researchers should engage participants knowledgeable about the

research question. Lancaster (2017) posited that participants' willingness to engage cooperatively allows for collecting data essential to ensure validity and reliability (Lancaster, 2017). Researchers must be mindful of revealing unconscious biases that can influence the interviewee's interpretations or conceptions to avoid negatively impacting the research findings (Flick, 2018a). I refrained from having any input, coercion, or suggestive body language that could have influenced the interviewee.

### **Ethical Research**

All research involving human subjects requires ethical consideration, and researchers need to demonstrate how they plan to protect their subjects (Yin, 2018). Every research inquiry comes with a set of specific ethical requirements. Thus, the need to adhere to established research guidelines requires Walden University's Institutional Review Board (IRB) approval before starting with the data collection process (Walden, 2016). The IRB addresses the study's objectives, design, and approach researchers should follow to protect the human subject involvement (Yin, 2018). The IRB assesses the research concerning human subjects for the investigators to recognize potential research actions likely to increase the risk of harm to research participants and strategize to minimize research-related risks (Biros, 2018). The study approval process includes an ethics review by the IRB at Walden University before granting approval to proceed with the study (Research Study IRB # 05-05-21-0750470).

The *Belmont Report* (National Commission for the Protection of Human Subjects of Biomedical and Behavioral Research, 1979) contains basic ethical principles designed

to protect the rights of human research subjects. The principles encompass considerations for the target population and provide participants with benefits that improve their lives. The benefits to participants include exercising the autonomy to take an active role in contributing toward the advancement of science, improve their condition, well-being, or quality of life, and the opportunity to increase the organization's performance and, consequently, the participant's financial sustainability. During the study, I followed the three basic principles, respect for individuals, beneficence, and justice, to ensure participants' comfort. I also ensured participants were protected from potential harm, distress, or concern regarding their shared opinions. I ensured participants' beneficence was protected and the research process did not impact their daily activities. Lastly, I delayed the time to contact participants in the study and to receive approval from the organizations to publish my study. The planned delay helped me meet the required timeline to complete the study on schedule.

Informed consent for the research participants is required before starting the interview process to ensure the ethical rights of the research participants (Biros, 2018). Participants should easily understand the language in an informed consent letter and sign without coercion or undue influence (Manti & Licari, 2018). I received IRB approval from Walden University IRB and sent invitation letters to participants. I sent a consent form to participants via email after agreeing to participate in the study. The consent form included the approval number and expiration date. I secured all raw data (recordings, interview notes, documents) generated from the interview process in a password-

accessible digital device for digital data and hard copies in a safe storage box placed in my home. The safe storage box was capable of accommodating both digital and hardcopy documents. The data was stored for 5 years and destroyed after 5 years. The data was not used for any other purpose. I was the only one with access to the safe storage box.

Participants who wished to withdraw from the study had the opportunity to do so with notice at any time and no penalty.

### **Data Collection Instruments**

Data collection is a series of related activities designed to gather information to answer emerging research questions (Billups, 2019). I was the primary instrument for collecting data for this research. I used semistructured, one-on-one virtual interviews to collect data from each participant (see Appendix A). I also collected data from the organizations' official documents and other pertinent artifacts. I followed the CDC's guidelines related to CORVID-19 and conducted a virtual semistructured interview at a time and location convenient for the participants from the privacy of my secured home-based office using Zoom. I also advised participants ahead of the interview to secure a private space within or outside their organizations. A semistructured interview approach was appropriate for this qualitative multiple case study. Semistructured interviews allow the researcher to collect case study evidence (Yin, 2018).

I used a combination of the following instruments for my virtual interviews, Zoom, a watch to keep time, a personal computer, a notepad, a pen, and a voice recorder as a backup. When researchers use an audio recording during the interviews, they are

likely to accurately understand the data provided better than taking the interview notes by themselves (Yin, 2018). The semistructured approach usually comprises a dialogue between the researcher and the participant, guided by a compliant interview protocol and augmented by follow-up questions, probes, and comments. Researchers who use semistructured approach have the ability to collect open-ended data, explore the interviewee's thoughts, feelings, and beliefs concerning a particular topic, and deeply explore personal and sometimes sensitive issues (DeJonckheere & Vaughn, 2019).

I adhered to the requirements of Walden University by first providing an invitation letter. I followed up with an informed consent letter via email and used an interview protocol (see Appendix B). I also reminded participants that all data would be confidentially maintained. I advised participants to select a private and secure location suited to them within or outside of their organizations for the virtual interview sessions ahead of the interview process. I introduced myself to the participant and explained the purpose of the research. I informed participants that participation was voluntary, and they were free to withdraw from the interview at any time. During the interview, I remained cognizant of any personal bias and asked follow-up questions when it was necessary. After the interview, I expressed my appreciation to each participant and followed up with each participant via email after data analysis was completed for member checking purposes.

I used member checking to enhance trustworthiness and ensure the accuracy of my interpretation of the interviewees' responses. Researchers use the member checking



technique to explore the credibility of their results by returning the results to the interviewees to check for the accuracy of the interpretation of the interviewees' experiences (Madill & Sullivan, 2018). I returned the interview results to each interviewee and asked for feedback to improve the accuracy, validity, and transferability of the results. I used the member checking approach to verify the meanings expressed and the meanings the interviewees wanted to convey. Researchers who use member checking reduce the possibility of misconstruing the meaning of what interviewees say and do, including their perspectives (FitzPatrick, 2019). Additionally, researchers who use member checking can identify potential biases and misunderstandings of what they observed during the interview (FitzPatrick, 2019). In compliance with member checking, I provided the interviewees with a summary of the data analysis of their responses.

### **Data Collection Technique**

I collected data by conducting semistructured interviews with each of the eight interviewees and reviewed the organizations' official documents and other pertinent artifacts. I interviewed participants for this study using an interview protocol (see Appendix B) consisting of nine open-ended and semistructured questions. The interview protocol consists of follow-up questions that elicit an opportunity for clarifications when needed (Alase, 2017). Marshall and Rossman (2016) posited that asking the right questions in an open-ended way and seeking clarifications are important ingredients of the semistructured interview approaches. I studied the firms' documents, which deepened and corroborated the evidence. Studying the firms' documents helps the researcher to

deepen and corroborate evidence (Yin, 2018). In a case study, multiple sources of evidence serve to reinforce evidence gathered from other sources and assist in triangulation (Houghton et al., 2017). The advantages of the interview data collection technique enable the interviewer to gather in-depth information and personalize the approach. However, the technique also presents disadvantages as the interviewer's presence and characteristics may bias results. The interview data collection technique may also constrain the interviewer from collecting enough samples as data collection requires trained interviewers (DeJonckheere & Vaughn, 2019).

I conducted the interviews with each participant via Zoom with minimum distractions. The interviews took place on the scheduled dates agreed to by participants. Participants were advised to make allowances to conduct the interviews during periods participants have little or no distraction and no office appointments. I planned the interviews to gather enough information, establish reoccurring themes and perform analysis within the allocated time. I checked data saturation after I completed my interviews with the eight participants. I reached data saturation after interviewing eight participants, and no new information emerged, and the responses became repetitive.

According to Gill and Baillie (2018), digital technologies in qualitative research can further inform the data collection process. I used a diary of handwritten notes of the interview to support the digital recordings of the interviews to ensure the validity of the data collected. Written notes are a better way to enhance the assessment of ideas, awareness of the experiences, thoughts, and perceptions shared during the interviews

(Gill & Baillie, 2018). The summarization of the interview notes and recordings from the interviews helped facilitate coding and reference to each participant.

I transcribed the interview recordings, entered quotes from the documents into NVivo, organized and structured the data analysis within 72 hours of each interview. I matched the audio recording of the interviews with the transcript and ensured the conformity of meanings. The conformity of meanings ensured accuracy in my data analysis approach. Consistency in the data management process strengthens the study's reliability and dependability (Gao et al., 2017). Using the same word form and text structure, verbatim accounts, and consistent formatting ensures consistency in transmission (O'Kane et al., 2019).

### **Data Organization Technique**

Data generated from the interviews were recorded, labeled, and stored along with the transcript. De Guise (2017) suggested creating a backup file of the data collected and securely storing the data in a safe place. I created backup files and saved the files in my computer storage system to safeguard the information. Interview data were stored in order, beginning with the data collected from the first interviewee. Connelly (2016) recommended using a consistent labeling method when organizing interview data. I used a consistent labeling method: participant number one from firm number one was coded as P1F1, and documents collected from firm number one were also coded as D1F1 to remain consistent with the organization of the interview data.

A journal of handwritten notes from the interview serves as a cross-reference material to match information stored in the files (Yin, 2018). Organizing the notes in chronological order ensures adequate data preservation and strengthens the study's validity and reliability (DeJonckheere & Vaughn, 2019). Notes, audio recordings, and the data generated from the interview form part of the database of the study and should be safely stored and secured (Phillippi & Lauderdale, 2017). Deterding and Waters (2018) suggested that data be stored in coded labels directly corresponding to participants' responses. I secured all raw data (recordings, interview notes, documents) generated from the interview process in a password-accessible digital device for digital data and hard copies in a secured and locked storage box placed in my home. The secured storage box was capable of accommodating both digital and hardcopy documents. The data was stored for 5 years. I was the only one with access to the safe storage box. This measure was necessary to protect the participants' rights and confidentiality in accordance with the *Belmont Report* protocol (National Commission for the Protection of Human Subjects of Biomedical and Behavioral Research, 1979).

### **Data Analysis**

Data analysis is significant within qualitative research, and researchers' interpretation can influence the findings of the research (Byrne, 2017). Researchers use more than one approach to investigate a research phenomenon to increase reliability and validity (Saks, 2018). Yin's (2018) five-step approach enables researchers to analyze textual data by (a) compiling the data; (b) disassembling the data; (c) reassembling the

data; (d) interpreting the meaning of the data; and (e) concluding the data (Castleberry & Nolen, 2018).

Qualitative researchers can use triangulation to combine methods and collect qualitative and quantitative data sources, including different data analysis methods (Abdalla et al., 2018). Four types of triangulation are predominant in qualitative research: data, investigator, theory, and methodological triangulation (Yin, 2018). Triangulation involves using multiple sources of evidence converging to overcome weaknesses or biases, including the problems that manifest from using a single case study (Yin, 2018). Researchers can also use triangulation to explore the phenomenon from multiple perspectives and broaden understanding of the matter among different researchers, making new and deeper dimensions possible (Abdalla et al., 2018). I used methodological triangulation in my study as an exploratory approach to enhance the reliability and validity of my research findings. Personal and methodological biases are reduced, and the accuracy of findings increases when researchers use triangulation (Abdalla et al., 2018). Researchers use triangulation to check for consistency and replication to mitigate the probability of systemic bias and false inferences (Zyphur & Pierides, 2017).

Methodological triangulation consists of multiple data collection techniques that allow researchers to gather comprehensive information to answer the research question (Sacks, 2018). Researchers use methodological triangulation to check data accuracy and consistency of their findings (Fusch et al., 2018). I chose methodological triangulation.

This study comprised data sources from interviews, peer-reviewed academic and professional literature. Yin argued that multiple sources of evidence strengthen the quality of a case study because various sources complement each other. Multiple data facilitate triangulation and validation of results (Hansbrough & Georges, 2019).

According to Yin, researchers must sort and compile data following a systematic and methodological approach. I intend to analyze, listen to, and record the participants' responses in this study. I identified and connected themes, reexamined themes, tabulated themes, reviewed files from the interviews, conducted member checking via email, and validated my findings.

I transcribed all information gathered from interviewing the participants and ensured the data collected were free from bias and influence. I minimized and disclosed their assumptions and biases while collecting, coding, and sorting qualitative data to accurately represent the phenomenon or topic. Coding is the transitional process between data collection and data analysis (Clark & Vealé, 2018). I used thematic analysis to analyze the data collected from the interviews and other artifacts in this study.

Researchers use thematic analysis to observe, code, and record patterns in the data (Castleberry & Nolen, 2018). Researchers use NVivo to help organize and code themes to attain thematic saturation (Lowe et al., 2018). Lowe et al. (2018) also posited that researchers reach thematic saturation when new themes are no longer obtainable. After the data collection procedure, I conducted member checking with participants and

ensured analytical consistency alignment with the research question, including the contingency theory within the conceptual framework.

### **Reliability and Validity**

In academic studies, qualitative researchers must provide adequate information on research design and assessment of quality. Researchers evaluate quality by examining the study against criteria that include reliability, dependability, credibility, confirmability, and transferability of their research (Anderson, 2017). Data from multiple sources strengthens the internal and construct validity of qualitative research (Flake et al., 2017). Researchers seek their research legitimacy through validity and reliability; therefore, their study must receive recognition from peers (Nowell et al., 2017). Ensuring data collection instruments possess adequate content validity is critical in qualitative research (Sinclair et al., 2018). I assessed dependability and reliability using member checking of data interpretations, taped recordings, transcript reviews, and organizational artifacts.

### **Reliability**

Researchers use reliability to verify the quality of their study (Yin, 2018). Reliability implies consistency of analysis and research methods to mitigate influencing the study findings (Abdalla et al., 2018). I used multiple data sources for triangulation and ensured reliability. I reviewed and checked for ambiguity and biases that could be present in the data. I achieved consistency by carefully managing the data collection, organization, and interpretation processes and strengthened the reliability and dependability of the study. Davidson (2018) posited that qualitative researchers should

transcribe all interviews to ensure the data quality for the research analysis and conduct member checking with interviewees. I used NVivo software to organize, manage, and analyze data from interview notes, digital recordings, and other pertinent documents obtained from participants.

The researcher must remain consistent and reliable with the data related to findings and processes to achieve dependability (O’Kane et al., 2019). Research must follow a logical process that is traceable and unambiguously documented (Nowell et al., 2017). Korstjens and Moser (2018) explained dependability as the stability of the findings over time supported by participants’ interpretation and evaluation of the study. I achieved dependability through the recordings of the interview notes and practiced reflexivity. Reflexivity is a concept concerning uncertainty, professional discretion, and ethical practice in research projects (Pessoa et al., 2019). Reflexivity supports the researcher's self-reflective practices to minimize potential biases that can influence the study (Cypress, 2017). Member checking enhances trustworthiness and ensures the accuracy of interpretation of the interviewees’ responses (Shaw & Stalkar, 2018). I conducted member checking and heightened the reliability of the study.

### **Validity**

I addressed the validity of this study through approaches involving the concepts of dependability, transferability, confirmability, and data saturation. Researchers improve credibility by using the member checking method (Varpio et al., 2017). I used the member checking methods to improve the credibility of this study. Member checking



involves having the participants validate the researcher's interpretation of the data gathered from each interviewee, argued Varpio et al.. Therefore, to ensure credibility, the participants verified that the data (interview notes and other pertinent documents) I gathered from the interviews were accurately transcribed.

Transferability implies applying one's study in different contexts or settings (Anderson, 2017). To achieve reliability and validity, I described the different procedures and processes I implemented during the study. The research strategy should comprise a detailed description of the context and various assumptions adopted by the researcher concerning the study (Cypress, 2017). The strategy for this study comprised a detailed description of the context and the various assumptions I adopted for this study. The interview environment helps to enhance transferability (Smith, 2017). I enhanced the transferability of this study through a detailed and robust explanation concerning the environments of the interviews and other demographic and geographic information of the participants. The recording of the settings constituting adequate and detailed information will allow transferability and ensure harmony of the internal and external reliability (Stewart et al., 2017). I recorded how the interview settings were constituted to adequately allow for detailed information, transferability, and harmony of the internal and external reliability.

Confirmability of a research study requires details of recordings derived from the procedures, self-awareness, and reflexivity of the researcher conducting the interview (Marshall & Rossman, 2016). Researchers use a diary of handwritten notes for

verification methods to capture detailed field notes to interpret emerging themes from the interviews (Nowell et al., 2017). I used a diary of handwritten notes drawn from the virtual interview digital recordings to interpret emerging themes. The qualitative research process involves a critical self-reflection approach to ensure neutrality and confirmability (Gabriel, 2017). In case of any contingency, I used two digital recording devices, one as a primary and the second as a back.

Researchers reach data saturation when new information or themes are no longer obtainable; the researcher will realize saturation when the data becomes repetitive (Alam, 2020). Yin (2018) contended that data saturation rests on the researcher's ability to construct validity using multiple sources of information. Using multiple sources to achieve validity is imperative, particularly in a qualitative study. Additionally, Blaikie (2018) argued that sample size needs to include an adequate number of participants with in-depth knowledge of the phenomenon under research. I interviewed eight participants, two from each of the four firms I targeted. A contingency of participants from each firm stood by in the event of unforeseen circumstances likely to occur.

### **Transition and Summary**

In Section 2, I restated the purpose statement, discussed the researcher's role, the participants in the research, and delineated the research method and design. Furthermore, I described the population, sampling, ethical research, data collection instruments and techniques, the data organization techniques, and data analysis processes. I closed the section by explaining the measures for ensuring the reliability and validity of this

research. The research question and conceptual framework were foundational to the data collection procedures in Section 2.

In Section 3, I presented the results from the information collected, including the data analysis that constituted this research. I discussed the findings of the study as it relates to professional practice and the implications for social change, including recommendations for action and further research. In the final analysis, I reflected on and concluded the case study.

### Section 3: Application to Professional Practice and Implications for Change

#### **Introduction**

The purpose of this qualitative multiple case study was to explore the strategies business leaders in Nigeria use to reduce firm-level corrupt practices in their firms. One primary research question guided this study:

RQ: What successful strategies do business leaders in Nigeria use to reduce firm-level corrupt practices?

The population for this study was six anticorruption officers, two from each of three partner organizations in the financial services industry in Nigeria. The firms were coded as F1, F2, and F3. The six participants from these firms were interviewed for this study. Participants were coded as follows: P1, P2, P3, P4, P5, P6.

I interviewed participants using nine semistructured questions to obtain primary data, and I also used document reviews as secondary data for the analysis. The documents for the secondary data analysis were coded to mask the three partner organizations as follows: F1Doc1, F2Doc2, F3Doc3. The documents reviewed were organizational policy documents provided by the participants. The semistructured interviews allowed participants to provide their experiences, opinions, and feelings regarding each research question. Hand coding provided an initial exploration of themes from the interviews. However, I used NVivo 12 software to code and analyze the data from the study, enabling the emergence of five themes. The five themes were (a) bribery and corruption are part of the culture and must be identified in clients, employees, and government; (b)

leaders must create anticorruption policies that promote a climate of integrity; (c) leaders must provide appropriate training; (d) leaders must evaluate compliance with laws; and (e) there are multiple benefits to fighting corruption. In this section, I present the study overview, the findings of the study, the applications of the study to professional practice and implications for social change, recommendations for action and further study, reflections on the research process, and the study conclusions.

### **Presentation of the Findings**

One research question guided this study:

RQ: What successful strategies do business leaders in Nigeria use to reduce firm-level corrupt practices?

Six participants from three firms participated in the study, answering interview questions and providing organizational policy documents. The results revealed five themes: (a) bribery and corruption are part of the culture and must be identified in clients, employees, and government; (b) leaders must create anticorruption policies that promote a climate of integrity; (c) leaders must provide appropriate training; (d) leaders must evaluate compliance with laws; and (e) there are multiple benefits to fighting corruption. Table 1 presents the number of references and the sources for each theme. Figure 1 illustrates key words used by respondents and policy documents that appeared most frequently.

**Table 1**

*Themes, Number of Related References, and Participants/Documents*

Theme	Number of references	Participants/documents
Theme 1	19	P1, P2, P3, P4, P5, P6
Theme 2	28	F1Doc1, F2Doc1, F3Doc1, P1, P2, P3, P5, P6
Theme 3	40	F1Doc1, F2Doc1, F3Doc1, P1, P2, P3, P5, P6
Theme 4	23	F1Doc1, F2Doc1, F3Doc1, P1, P2, P3, P4, P5, P6
Theme 5	19	F1Doc1, F3Doc1, P1, P2, P3, P5, P6

**Figure 1**

*Word Cloud of Key Words Used by Respondents*



### **Emergent Theme 1: Bribery and Corruption Are Part of the Culture**

The first theme participants revealed was that bribery and corruption are part of the culture. Participants identified corruption as a complex phenomenon enduring because it serves social, political, and economic functions for perpetrators and victims alike for survival, which confirmed Marquette and Peiffer's (2017) argument that corruption endures because it provides solutions to problems for business leaders. Firms face challenges from government officials and clients who ask for facilitation payment and unintentional noncompliance among staff. The usual response to corrupt corporate practices has been the compliance-based and integrity-based approaches (Calderón et al., 2018). Companies use compliance and integrity as a balanced approach to create synergies and prudence provided the companies' actions are premised on a genuine relationship with their employees. Compliance and integrity-based approaches enable the generation of a culture of compliance that helps reduce the moral and ethical lapses in decision-making (Calderón et al., 2018). P1 made the following comment:

I do not know if you can say the inability of employees to identify unintentional noncompliance through our training is a strategy that is the least successful. The company identified that employees often commit unintentional noncompliance acts. We are working on how we can help employees to be able to identify between intentional and unintentional noncompliance acts as they continue to receive anticorruption training.

The illicit behavior, as we know it is hidden, and victims are not always willing or able to report it to the authorities because of fear of retaliation, reluctance to resist an instituted practice, or because they feel to some extent responsible. I can tell you that those who experience corruption, in my opinion, are even less likely to report the crime.

P1 continued to state,

Oh, yeah, the challenge we face is that government officials continue to ask for facilitation payments to speed up the performance of their function. Bribery is still very much part of government culture here. There isn't much we can do to stop corrupt practices linked to how government serves us. Not only that, they demand facilitation payments; we have some clients who often attempt to make facilitation payments to employees, even though they know it's against our company's policy.

P2 remarked, "Individuals engaged in bribery and corruption practices in response to their beliefs about industry bribery practices [are] prevalent here in Nigeria." P2's statement supported Stober's (2019) argument that individuals engage in bribery and corruption practices in response to normative beliefs about industry bribery practices. P2 continued,

Some employees are having problems with what constitutes unintentional noncompliance. I think that is our biggest problem despite the training on antibribery and anticorruption we provide continuously. We are continuing to



address the problem of staff committing unintentional noncompliance, and we believe that eventually, those employees will come to understand the difference. Not until then can we ensure total compliance. Here in Nigeria, it is a known fact that the challenge we face is government agents who often ask for facilitation payments, and we know that if you don't subscribe to their demands, performance of a function will be denied or delayed.

Corporate governance in Nigerian organizations is ineffectual because of fraud, corruption, and failure to enforce laws and regulations (Osemeke & Osemeke, 2017). I noted in this study that firms face challenges from government officials and clients who ask for facilitation payment. The World Bank (2018) also revealed that the most reported issues in Nigeria are bribery, corruption, facilitation payments, and bureaucracy, as corroborated by P1 and P2 in their respective statements. Adeniran (2019) also argued that corruption serves as a mechanism to impede firm performance.

### ***Subtheme 1: Clients Contribute to Bribery and Corruption***

Stober (2019) argued that agents consider bribery as a reward for facilitating their clients' requests for service. Thus, clients bribe agents and employees as the norm, disregarding the firm's antibribery and anticorruption policies. Personal and social norms are factors perceived to lead to rule-violating behavior, heightened by the seeming opportunity to violate, conform, and incentivize (Gorsira et al., 2018a). Wang et al. (2019) analyzed the optimization investment policy decision of an SCM implementation under symmetric and asymmetric information conditions; they found that both clients and

vendors tried to pursue their respective interests in the SCM's implementation optimization models.

P2 commented as follows, “I can also tell you that some of our clients still believe in facilitation payment to facilitate service; this phenomenon continues to present a challenge to us.” P3 also remarked,

corruption as we know it is an ethical, moral issue, and it is a complex phenomenon enduring because it serves social, political, and economic functions for perpetrators and victims alike for survival. In my opinion, if efforts are to be effective, government officials must play a role in mitigating facilitation payments to speed up the execution of their functions. Meager salaries and poverty are causes of corruption, and indeed they are. Though raising salaries can help curtail corruption, it's neither sufficient nor very effective without robust monitoring in a weak state like Nigeria.

P2's and P3's statements corroborated Hope's (2018) argument in this study, which contended that in weak institutions, the use and abuse of cultural norms serve as the primary reasons for endemic corruption in Nigeria. P3 further remarked, “Even some private citizens who are our clients still offer facilitation payments in an attempt to speed up receiving services, knowing very well facilitation payment is against our company policy.” Macklin and Mathison (2017), as explained in the literature review, posited that scholars should step outside of the academy walls to examine ethical and moral issues that elicit corrupt practices. Scholz (2019) suggested partnering with business

practitioners to develop and discuss moral norms and principles. Moral norms and principles, according to Scholz, are rules of morality people should follow locally and globally. As the data analysis of this study revealed, ethics and moral issues are the nexus of corrupt practices. P4 commented,

It is almost not seen as corruption; for example, the perpetrator's whole idea is that before I get to where I want to get to, I need this quick money to try to get there, and that's a moral cost he is willing to pay. Yes, we have many challenges, and noncompliance, for instance, is one of them. We try to mitigate this problem by recruiting employees with good moral judgment and through continuous training.

Stober (2019) noted that corruption in Nigeria is so profitable that even the threat of jail time does not deter potential perpetrators. According to Stober, standard economic incentives motivate individuals to pursue their self-interest; in terms of corrupt practice, an agent considers bribery an economic reward for fulfilling their client's needs. P5 stated,

Let's understand that corruption is widely practiced by individuals who are seeking practical solutions to real-life problems. Let's say that the lack of will to enforce the laws by the anticorruption bodies such as the Economic and Financial Crimes Commission frustrates us. We are human, after all. Nonetheless, we are developing a strategy to curb this by teaching them how to identify intentional

and unintentional noncompliance acts through anticorruption and antibribery training.

In the study, I noted that the concept of compliance through company culture and values, as advocated by Bussmann and Niemezek (2019), is a model premised on preventing crime, i.e., corrupt practices that occur through socialization and informal social control. One of the ways to reduce corrupt practices is through compliance. Unintentional noncompliance appeared to be one of the emergent themes posing as a stumbling block to maintaining compliance. P5 further stated,

The problem of collective action is that coercion or some other stratagem must be present in order for a group of individuals to act in their common interest, that's why we use selective incentives in the form of extra rewards contingent upon taking part in the action or penalties imposed on those who do not. On the other hand, for positive selective incentives to work, individuals who take part must be identified; and for negative selective incentives, those who do not take part must be identified, and this approach, either way, requires a great deal of coordination to be successful but we manage to do it well.

Collective action in a group is seen as an assembly of rational individuals, not an entity (Czech, 2016). Collective action deprives an individual of the likelihood of making his own decisions based on self-defined rational interest and could not explain the lack of organized action performed by groups bounded with a seemingly common interest, argued Czech. Weimann et al. (2019) claimed collective action is essential for societies.

P5's statement is a testament that although collective action requires a great deal of coordination to succeed, they have thus far managed to use the collective action approach successfully. P6 commented,

Our challenges are facilitation payments, which are usually in the form of small bribes; these facilitation payments are also known as "speed" or "grease" payments made to speed up service processes the client is entitled to nonetheless. So, the common means by which businesses pay bribes include agents and other intermediaries.

P2 further stated, "I can also tell you that some of our clients still believe in facilitation payment to speed up service. This phenomenon continues to present a challenge to us." According to P3, "Even some private citizens, who are our clients, still offer facilitation payments in an attempt to speed up receiving services, knowing very well facilitation payment is against our company policy."

P1, P2, P3, and P6s' statements corroborated the World Bank (2018) revealing that the most reported issues in Nigeria are bribery, corruption, facilitation payments, and bureaucracy. Corrupt practices at the firm level cost businesses in developing countries close to \$1 trillion in revenue. Adeniran (2019) also contended that corruption serves as a mechanism to impede firm performance.

### ***Subtheme 2: Employees Contribute to Bribery and Corruption***

Leaders' ethics could shape an organization's culture, and a culture of effectiveness can help increase employees' readiness to change. Ethical leaders' guidance

and support can also positively transform employees by reducing corrupt practices (Metwally et al., 2019). To be conscientious is governance by one's conscience, which is foundational for moral evaluation. Any person low in conscientiousness is unreliable, careless, and thoughtless, posited Kaptein (2017). By contrast, argued Kaptein, a conscientious person is reliable, self-disciplined, careful, and thorough; a reliable individual pays careful attention to detail, deliberate rather than haphazard in their decision-making; such an individual has a strong sense of moral obligation based on their conscience. Employees' compliance with company culture and values may reduce corrupt practices within the firm (Bussmann & Niemezek, 2019). P1 commented,

The illicit behavior, as we know, is hidden, and victims are not always willing or able to report it to the authorities because of fear of retaliation, reluctance to resist an instituted practice, or because they feel to some extent responsible. I can tell you that those who experience corruption, in my opinion, are even less likely to report the crime. P2 also stated, "Individuals engage in bribery and corruption practices in response to their beliefs about industry bribery practices prevalent here in Nigeria." According to P3, "Meager salaries and poverty are causes of corruption, and indeed they are. Though raising salaries can help curtail corruption, it's neither sufficient nor very effective without robust monitoring in a weak state like Nigeria."

P5 stated, "Let's understand that corruption is widely practiced by individuals who are seeking practical solutions to real-life problems." Whether or not an individual is

corruption-prone depends on the individual's moral belief to refrain from corruption, perceptions of whether associates approve of and engage in corruption, and difficulties experienced in complying with the rules on corruption. These reasons trigger corruption in the private sector, including the act of corrupt practice in its active and passive forms. Norms and the perceived opportunity to comply are dominant factors one could use to explain why individuals engage in corrupt practices (Gorsira et al., 2018b).

***Subtheme 3: The Government Contributes to Bribery and Corruption***

Vu (2019) posited that firms need to understand they can become susceptible to exploitation by corrupt practices of the government officials and their servants if they involve themselves in bribery activities. Basiru (2020) also argued that when public officials' behavior deviates from the accepted norms to serve the principal and his agents, such deviant behavior is seen as corruption. The results of the current study supported Vu's and Basiru's findings. P1 remarked, "Oh, yeah, the challenge we face is that government officials continue to ask for facilitation payments to speed up the performance of their function. Bribery is still very much part of government culture here." P2 stated, "Here in Nigeria, it is a known fact that the challenge we face is government agents who often ask for facilitation payments, and we know that if you don't subscribe to their demands, performance of a function will be denied or delayed."

The susceptibility to exploitation by corrupt practices of the government officials and their servants were confirmed by P1, noting that the challenge his firm faced was dealing with government officials who continue to ask for facilitation payments to speed

up the performance of their function, emphasizing that bribery is still very much part of government culture in Nigeria. Four out of six participants, P1, P3, P4, and P6, all stated that firms find it difficult to mitigate corrupt practices linked to the government; not only that they demand facilitation payments, but we also have some clients who often attempt to make facilitation payments to employees, even though they know it's against our company's policy. In this study, Basiru (2020) defined corruption as public officials' behavior that deviates from the accepted norms to serve the principal and his agents.

PAT is one of the key concepts used as a strategy by business leaders to reduce corrupt practices at the firm level (Marquette & Peiffer, 2017). Corruption is harmful to businesses and impedes performance and growth (Refakar & Gueyie, 2019). Business leaders who use the PAT model may reduce corrupt practices that impede their organizational performance. Participants' responses in examining firm-level corrupt practices, which this study focuses on, have provided insights affirming a combination of PAT and ISCT as conceptual frameworks necessary for reducing goal conflict between principals and agents to increase performance.

Participants affirmed that business leaders followed PAT tenets when they identified two impediments to effective contractual performance: moral hazard and adverse selection to enhance performance through information symmetry. Moral hazard is the risk that the principal and the agent take arising from an incentive to take unusual risks to benefit oneself in the process, and adverse selection is a situation wherein the principal and the agent are confronted with the probability of loss resulting from risk not



factored in at the time of contract negotiation (Mitnick, 2019). Participants also revealed that business leaders found ISCT suitable for specifying the principles for socially responsible corporate conduct on the premise of a social contract model adapted explicitly for improving general ethical behavior.

### **Emergent Theme 2: Firms Must Create Anticorruption Policies**

Firm leaders need to create anticorruption policies that promote a climate of integrity. F1 doc1 states that any form of bribery or corruption is unacceptable and requires compliance with all laws, domestic and foreign, prohibiting improper payments, gifts, or inducements of any kind to or from any person, including officials in the private or public sector, customers, and suppliers. Based on the documents from F1 provided by P1, reputation and good governance are paramount. Despite there being no mandate on F1, the company chose to be transparent; they reported back to their shareholders on corporate governance long before the law made it mandatory.

In many ways, F1 institutionalized the highest benchmarks of corporate workings and behaviors in their processes via an articulated set of Core Values and corporate governance policies transparent to the public. F1 has structures like the Corporate Governance Council to ensure all governance issues are effectively and transparently addressed. F1 document stated, "Good governance and reputation resulting from maintaining the highest benchmarks of corporate workings and behaviors pay business dividends." Businesses gain partners' trust because their expertise is supported by ethics, posited Allen et al. (2018).

The F1 doc1 Code outlines the expected ethical standards of conduct and behavior and the processes that will enable ethical standards to be maintained and act as a reference for every employee on what to do, how to do, and importantly what not to do. Ast (2017) stated that business leaders should specify the principles for socially responsible corporate conduct on the premise of a social contract model adapted explicitly to improve general ethical principles. As indicated in the F1 doc1, the company leaders subscribe to socially responsible corporate conduct explicitly designed to improve general ethical principles that pay business dividends. The following ethical standards are mandated for both leadership and employees. The employee ethical standards are:

1. Read and understand the various elements of the Code
2. Comply with the Code and related policies and guidelines at all times
3. Seek clarifications and assistance when in doubt
4. Participate in advocacy and training programs on the Code
5. Promptly report known/ suspected violations
6. Co-operate in investigations when there is an allegation of breach

The leader ethical standards are:

1. Build and foster a culture of compliance with laws, regulations, and policies;  
explain the importance of compliance programs
2. Set an example on good conduct at the workplace based on mutual respect and  
fairness
3. Encourage employees to attend training and awareness workshops

4. Ensure that business associates are made aware of the applicability of the Code to them.
5. Be vigilant in pre-empting problems and detecting emerging issues of breach.
6. Promptly report any alleged breach or threatened breach of the Code.
7. Co-operate with the ombudsperson's office when complaints are investigated.
8. Act expeditiously on recommendations of the Ombudsperson's office.

F1 doc 1 Code applies to all employees, directors on the Board, and business associates of the company. Business associates include the following persons/entities as well as their employees: (a) suppliers and vendors of products and services, (b) service providers, (c) channel partners, (d) consultants, (e) agents, (f) sales representatives, and (g) independent contractors. F1 doc 1 stated, "The company aims to provide equal access to opportunity and fairness in dealings with all employees by enabling an inclusive culture that encourages diversity." According to Tabron (2019), authentic communities are communities that can coexist within the context of diversity.

F1 doc1 confirmed what Ashyrov and Akuffo (2020) posited, that in the context of growth-oriented entrepreneurship, good policies and favorable institutional environments support firms' growth. Also, Tabron (2019) contended that authentic communities could coexist within the context of diversity. The relevance of ISCT as explained in this study concerning firm-level corrupt practices is that the existence of a majority of communities, a diversity of norms, and the ultimate contingency of all decisions in modern societies complicates the task of academics and practitioners who

wish to be ethical (Dunfee & Donaldson, 2017). The anticorruption policy of F2 doc1 stated,

In conformity with local anti-corruption laws, as well as international regulations such as the Foreign Corrupt Practices Act or “FCPA” and obligations established by international treaties; and following the ten principles of the United Nations Global Compact; The company, individually or in conjunction with its subsidiaries, depending on the context, formalizes its commitment in the fight against corruption and its illegality through this policy.

F2 doc1 additionally stated,

As a result, for the purposes of the anti-corruption policy of the company, acts of corruption include unethical behaviors like bribery, collusion, facilitation payments, fraud, extortion, illicit enrichment, influence peddling, the usage of false or privileged information and money laundering, among others; not only if these involve a public officer, but also if they are committed by any employee, provider, representative, distributor, contractor or any other commercial partner to the detriment of the Company or third party. Employees are required to comply with all the regulations on financial information applicable to the company since the falsification of its accounting books and registries is strictly prohibited and constitutes a crime.

F3 doc1 text read, “The company mandates compliance with all applicable anti-bribery and anti-corruption laws in all markets and jurisdictions in which it operates.”

Again, F3 doc1, “The basic tenets of anti-bribery and anti-corruption are postulated in the company’s Code of Conduct.” F3 doc1 explains the need for company employees to always commit to acting with integrity to ensure that the company is trusted by its customers, colleagues, business partners, and the communities in which the company operates. As part of this commitment, any form of bribery and corruption is not acceptable. F3 prefers to forfeit business opportunities rather than paying bribes. The text drawn from F3 doc1 states that the purpose of the firm’s policy is to define the firm’s responsibilities to anyone working for and on its behalf in observing and upholding its position on bribery and corruption in government and non-government dealings.

P1 remarked, “Well, we have a culture of integrity, antibribery and anticorruption policies that explain what is and what is not acceptable concerning gifts, hospitality, donations, sponsorship, and political donations. Our employees understand what these policies are.” P1 continued, “stressing the importance of avoiding information asymmetry at all levels of communication; avoiding information asymmetry has been the most successful strategy and has helped to reduce goal conflict between principals and agents.” P1 also noted,

We gather trends and patterns of corruption from experts who are in the to help us craft policies we use to prevent and counter corruption to increase accountability. Well, every evidence-based policy, as it is known, is an idea in policy based on informed and rigorously proven objective evidence, not policy-making based on

ideology or common sense. The measure of corruption is challenging, just like any other type of crime, so collecting accurate data is very challenging.

Business leaders who use PAT may potentially reduce information asymmetry between themselves and their agents in transactional situations that often manifest corrupt practices at the firm level. Mitnick (2019) explained that a moral dilemma occurs following information asymmetry while the agent attempts to exploit a situation to benefit himself or herself. Mitnick contended that agents and principals act in their self-interest to maximize their wellbeing. P2 commented,

One of the strategies we use is the antibribery anticorruption policies that were implemented by the organization to educate all employees about the appropriate behaviors acceptable to mitigate agency problems (phone message ding) between principals and agents within the organization.

P2 remarked, “Well, we understand keeping up to date with the types of bribery and anti-corruption legislation and regulations in our jurisdiction will ensure that we always operate within legal boundaries.” P3 commented,

Oh, you know, economic situation drives individuals to commit unethical acts, so the strategy of promoting integrity and a positive corporate culture has helped us reduce instances of corrupt practices and encourage compliance. We also incentivize employees to help fight corruption as well.

P3 also stated, “We made anticorruption part of our company culture and operations to show our employees, customers, and suppliers that our company has a zero-

tolerance policy on bribery and corruption. We continually assess our risks to prepare for them.” P3 continued, “Finally, we monitor and measure the impact of our anticorruption policies to identify what’s working and what still needs work, and consistently communicate our progress to stakeholders, and always striving for continuous improvement.” P5 also commented, “We promote integrity and positive corporate culture in order to help reduce corrupt practices and promote compliance through company culture and values.” P5 continued,

Our policy is in place for the sole purpose of establishing rules of conduct, and it outlines our responsibilities and that of the employees; more importantly, our policy and procedures aim to protect the rights of workers and the business interests of the company. P5 continued to substantiate, “We use evidence-based policies to prevent and counter corruption and to help inform us about trends and patterns of corruption in order to increase accountability; evidence-based policy is policy decisions based on rigorously established objective evidence.”

All the participants interviewed agreed that policy-making based on ideology or common sense makes a difference in measuring corruption. According to all participants, collecting accurate data on corruption is very challenging. Participants revealed that the main approach they use to measure corruption are expert assessments and composite indices. Experts provide an assessment of corruption trends and patterns. The fundamental concept of expert assessment, opined participants, is to collect summary information from select individuals familiar with the subject matter under investigation

concerning corruption. Participants noted that such methods have been used within the framework of integrity, governance, and competitiveness assessments.

P5 said, “Stakeholders such as employees, customers, shareholders, business partners, and civil society expect even higher integrity and ethical business conduct than the imposition of mere rules can enforce.” P5 continued to state, “Therefore, an effective ethics and compliance program which goes beyond mere compliance and aims to foster a culture of integrity should include internal, external and collective measures.” P6 also said, “We promote integrity and a positive corporate culture to help reduce corrupt practices and promote compliance through company culture and values.” P6 continued,

It is quite an innovative approach for confronting corruption, raising standards of business integrity, and leveling the playing field between competitors because of its collaborative and sustained cooperation between stakeholders in the private and public sectors, civil society, and international organizations.

The implementation of anticorruption policies could help to reduce corrupt practices (Badawi & AlQudah, 2019). F1 doc1 revealed anticorruption could result in better firm performance. Getting to accountability requires a framework for planning and implementing anticorruption strategies. An important historical lesson learned from examples of anticorruption successes and failures is that bursts of antibribery and anticorruption policies rarely materialize into lasting shifts in the overall corruption balance if these policies are not embedded to bring about lasting and broader accountability effort (Taylor, 2018).



Firm leaders create anticorruption policies to promote a climate of integrity. Any form of bribery or corruption is unacceptable and requires compliance with all laws, domestic and foreign, to prohibit improper payments, gifts, or inducements of any kind to or from any person characterized as officials in the private or public sector, customers, and suppliers. Otite (1986) argued that reputation and good governance are paramount for firms to sustain public trust. Public trust can only be derived through moral and ethical virtues. No firm can remain sustainable in the absence of integrity.

Mitnick (2019) highlighted *moral hazard* as a risk that the principal and the agent take, arising from an incentive to engage in unusual risks to benefit oneself in the process. As indicative of participants' responses, the anticorruption policy uses the PAT concept approach to mitigate the moral hazard in question. As attested by all participants, PAT has become one of the strategies business leaders use to manage relationships among business owners and people who manage their business assets (i.e., agents) to avoid information asymmetry that leads to corrupt practices to increase performance and growth.

### **Emergent Theme 3: Leaders Must Provide Appropriate Training**

Business leaders face the harmful effects of corrupt business practices and seek ways to reduce corrupt practice phenomena to enhance performance at the firm level. The results of this study may provide business leaders strategies for understanding how to reduce corrupt practices, and one of the ways is through training. Employees must be provided adequate antibribery and anticorruption training to curb corrupt practices.

Corrupt practices can damage a firm's image and negatively impact its operational performance; corruption manifests unethical behaviors that negate sustainability (Becker, 2018). Companies provide training to their employees to ensure awareness of all relevant laws, regulations, policies, and procedures applicable in the performance of their duties. Employees are trained to recognize intentional and unintentional noncompliance, report infractions, and reinforce zero-tolerance policies.

F1 doc1 revealed the organizational leaders established a vigil mechanism for managers and employees to report genuine concerns and have a redressal mechanism for investigating such matters. According to F1 doc1, “The office of the Ombudsperson provides an independent forum and the required vigil mechanism under the law for all employees and other stakeholders of the Company to raise concerns and report any breach or threatened violation of the Code.” Additionally, F1 doc1 states, “The process in place for addressing concerns is fair, neutral, and aimed at keeping the cases, as well as the identity of the persons involved confidential to the extent necessary and feasible.” According to F1 doc1 text,

Employees and Business Associates are assured that they are fully protected against reprisals, punishment, intimidation, coercive action, dismissal, or victimization for reporting genuine concerns made in good faith even if not proven. Any person(s) who attempt to victimize anyone who complains, cooperates, or provides information/ data will be subject to appropriate penal action. On the other hand, frivolous, false, and malicious complaints will be treated with

the utmost severity, and the consequences may even include dismissal or termination of service.

F1 doc1 disclosed that employees must always be aware of all relevant laws, regulations, policies, and procedures applicable to the performance of their duties; emphasizing ignorance of the law will never be tolerated as an excuse for wrong behavior. F1 doc 1 further states, "Compliance with all applicable laws and regulations is an absolute must and nonnegotiable." F1 has a zero-tolerance policy for breach of regulations and rules and expects every employee to be fully aware of all applicable laws and comply with the same in letter and spirit. The following statement came from F1 doc 1:

All employees are required to read and understand the full implications of the law and policy on bribes. Employees and their relatives are not permitted under any circumstance to offer or receive bribes in the form of gifts, cash, facilities, or any other manner, either directly or indirectly.

To facilitate the compliance of its policy per ethics code, F2 doc 1 makes accessible its Complaint Portal to its employees, clients, providers, contractors, distributors, and commercial partners through which any claimant, internal or external, can present his/her complaint. Through this portal, the process of receiving, clarifying, investigating, addressing, monitoring, and resolving disputes will take place. The claimants can monitor their complaints through said complaint portal.

F2 doc1 warned, “Remember that failure to report an act of corruption could have disciplinary consequences, as you may have covered up an unethical act or a crime.” F2 doc1 requires all employees to cooperate with any investigation, internal or external, and maintain its confidentiality. Those employees that make any false or fraudulent statements concerning a presumptive violation of this Anticorruption Policy will be subject to disciplinary sanctions as deemed appropriate.” F3 doc1 comprises the following statements:

The company practices a zero-tolerance approach to bribery and corruption and is committed to acting professionally and fairly in all its business dealings and relationships and in implementing and enforcing effective systems to counter bribery and corruption in any form.

F3 doc1, in addition, stated,

Employees shall notify their Line Manager or consult the General Counsel as soon as possible if they believe or suspect or have a reason to believe or suspect that a breach of this Policy has occurred or may occur in the future.

F3 doc1 cautioned employees not to breach any terms of the company Policy to avoid facing disciplinary action, up to and including dismissal. F3 doc1 explained that it reserves the right to terminate a contractual relationship with third parties or associated persons if they breach its Policy. The company may also report the matter to relevant authorities, stated F3 doc1. F3 doc1 policy statements read as follows:

Employees who refuse to accept or offer a bribe, or those who raise concerns or report another's wrongdoing, are sometimes worried about possible repercussions.

The Company encourages openness and supports anyone who raises genuine concerns in good faith under this Policy, even if they turn out to be mistaken. If a violation of the relevant laws or policies is proven, appropriate action shall be taken. The company shall not tolerate retaliation in any form against anyone for raising concerns or reporting what they genuinely believe to be improper, unethical, or inappropriate behavior. All reports shall be treated confidentially.

The Company's ABAC Policy shall be promoted and enforced consistently throughout the Company with clear and consistent disciplinary consequences to anyone who violates the Policy.

Appropriate consequences would follow any failure to meet the Company's standards or applicable laws and regulations, up to and including termination of employment in appropriate circumstances, forfeiture of deferred compensation awards, and other forms of discipline that the Company deems appropriate in the circumstances, subject to local laws and regulations.

F1 doc1 corroborates P3's statement of making anticorruption part of the company's culture and operations to impress upon employees, customers, and suppliers of the company's zero-tolerance policy on bribery and corruption. P3 highlighted the need to assess and prepare for risks continuously.

### ***Training and Communication***

According to F1 doc1, “As part of the prevention, identification, and detection of antibribery and anticorruption issues, training and risk assessments shall be conducted throughout the Company.” F1 doc1 continued as follows:

Training concerning this policy shall form part of the induction process for new employees at all levels working in those areas of the Company that is seen as susceptible to antibribery and anticorruption (ABAC) risk. All existing employees in such areas, at all levels, shall receive regular, relevant training on how to implement and adhere to this Policy. The company’s zero-tolerance approach to bribery and corruption shall be communicated to all third parties at the outset of the Company’s business relationship with them and as appropriate thereafter.

Wherever possible, all such third parties shall also be sent a copy of this Policy at the outset of the said business relationship and periodically throughout the term of the relationship.

P1 commented, “Company provides regular antibribery/anticorruption training to maintain awareness and also establish processes that help staff remember.” P1 continued,

Any employee found guilty of violating these regulations is automatically terminated. We compel the offender to also make reparation even after termination for wrongdoing. Punishment may include prison time, fines, and any other punishment. The anti-corruption body, such as the Economic and Financial Crimes Commission, may also dictate.

P1's comment aligns with the lustration concept proposed by Rožič and Nisnevich (2015) in the form of reparation for guilt or wrongdoing. Lustration effectively lowers corrupt practices by compelling the perpetrator to make reparations which may include prison time. P1 again remarked, "The company identified that employees often commit unintentional noncompliance acts. We're working on how we can help employees to be able to identify between intentional and unintentional noncompliance acts as they continue to receive anti-corruption training." P1 explains further,

We train employees to recognize gifts or hospitalities as to whether they are legitimate and appropriate. As explained earlier, and most importantly, such gifts and hospitality received must be declared to avoid conflict of interest. Training ensures that the employees can describe and understand the EFCC's antibribery Act and other applicable local laws and become competent in identifying different types of bribery.

Let's say that employees are instructed to report instances of wrongdoing immediately and to be aware of whom to report to and how, if they witness or suspect bribery. Employees are also advised to speak to the manager or report such instances via the company's established whistleblowing channels; everyone knows the policies and regulations in place. We tell our employees not to involve themselves in investigating any concerns but leave the investigation to the appropriate personnel. We've had an experience where some employees have

tended to take matters into their hands and confront individuals they suspect are acting in violation without reaching out to their supervisors.

Individuals who see themselves as moral agents are primarily motivated to blow the whistle driven by a sense of moral duty. Moral intuition and deliberative reasoning processes interact to influence the whistleblower's behavior. Moral whistleblowers are not involved in a rational practice of assessing costs and benefits when deciding whether or not to report wrongdoing. Latan et al. (2018) argued that the rational whistleblowing concept neglects to account for the conduct of moral agents motivated by a moral concern to deliberately risk severe and negative personal consequences for drawing attention to apparent wrongdoing or corruption to effect organizational change. Participants' responses confirmed that moral whistleblowers are not involved in a rational practice of assessing costs and benefits when deciding whether or not to report wrongdoing, as posited by Latan et al.

P1 stated, "Yeah, as we know it, bribery prevention is embedded policy and understood by everyone in our organization." According to P1, "We also provide a good quality training program to help our employees understand what is and what is not acceptable." P1 continued, "As I noted previously, our training highlights the appropriate behaviors personalize to the company known as bespoke to explain or clarify our policy; we call it tailor-made training content that uses our company name, policy names, terminologies our company uses.



P2 also asserted, “One of the strategies we use is the antibribery anticorruption policies that were implemented by the organization to educate all employees about the appropriate behaviors acceptable to mitigate agency problems between principals and agents within the organization.”

P2’s comment confirmed Cheng et al.’s (2019) argument that an agent might attempt to exercise the decision-making power granted to him by the principal, combined with the advantage of the information at his disposal, damage the principal's interest, consequently creating an agency problem. Therefore, firms need to actively engage in information symmetry to reduce agency problems. P2 remarked,

The firm does provide training to educate employees about corrupt practices. Punishment for violating company’s policy is by termination; we think this approach discourages others from being noncompliant. Punishment is an approach that may also include prison time and or fines usually determined by the EFCC, which is an anticorruption agency body. EFCC is the Economic and Financial Crimes Commission, a Nigerian law enforcement agency that investigates financial crimes. We report corrupt practices to the EFCC for investigations and prosecutions, and they are the one that deals with all violation related to economic and financial crimes.

I would say that we’re providing more training, first of all. Other steps we’re taking include resolving differences in expectations and reviewing our performance-based compensation to achieve a balance between the principal and

the agent. We also ask employees to report suspected acts of violations through their respective managers or the company's established whistleblowing avenues as we continue to train employees in the area of compliance and emphasize company culture and values.

P3 also added that F2 employs its policies coupled with antibribery and anticorruption training to address corrupt practices by noting that zero-tolerance policy and good company culture are the foundation of its business operations. F2 terminates individuals for any breach of trust, and this approach effectively enhances its operation and the services it provides to customers. P3 attested,

Honestly, for antibribery and anticorruption training to be effective, it should resonate with staff. Employees need to relate to the training materials presented during training; otherwise, implementation will not be effective. We do our best to provide e-learning to our employees; e-learning has been one of the most efficient and cost-effective ways to train employees concerning bribery and corruption prevention. Employees can learn through small shops fast, which greatly enhances their ability to absorb the training material through engaging content and role-based scenarios.

P5 from F3 explained that zero-tolerance strategies have, in fact, effectively improved their operations and the services they provide to their customers. F3 is successful with its strategies in some ways, using a combination of a zero-tolerance policy and good company culture. Again, P6 substantiated P3, F1 doc1, and P5's

accounts concerning zero-tolerance as a strategy used respectively by each firm to effectively improve operations and the services they provide to their customers. Becker (2018) contended that employees must be provided adequate antibribery and anticorruption training to curb corrupt practices. Corrupt practices can damage a firm's image and negatively impact its operational performance. Corrupt practices manifest unethical behaviors that negate sustainability, posited Becker.

For antibribery and anticorruption training to be meaningful and effective, the PAT concept must be an integral part of any training program to curb firm-level corrupt practices. The prevalence of information asymmetry in business communication discussed in the PAT could be mitigated by maintaining information symmetry via the PAT concept. By avoiding a moral hazard, firms could successfully achieve compliance through the training they provide employees concerning the deleterious effects of corrupt practices at the firm level. Participants' responses provided an in-depth understanding of how the PAT concept helped them reduce firm-level corrupt practices in their respective firms.

#### **Emergent Theme 4: Leaders Must Evaluate the Successes and Failures of Strategies**

Leaders must internally, externally, and collectively measure to determine the success of their anticorruption policies, including expert assessments and composite indexes. Evidence-based data include summary information from select individuals familiar with the incident under investigation, expert reviews, and composite indexes. What is apparent from all participants interviewed is that the implementation of

anticorruption policies has positively influenced integrity in their organizations, including performance.

The participants' corroboration of the effectiveness of anticorruption measures counters the traditional argument that anticorruption strategies have failed to reduce corruption. The Nigeria partner organizations participants I interviewed believe that the success of anticorruption policies is not elusive. Corruption can be curbed when anticorruption policies are vigorously implemented (Min, 2019). F1 doc1 delineated ways firms can achieve anticorruption effectiveness as follows: (a) Be careful to provide accurate and complete data when information or documents relating to the company are sought, (b) Cooperate fully and courteously with officials who are authorized to investigate or inquire or seek information or data (c) Retain and preserve all relevant information and data for reporting, compliance or investigation.

### ***Finance and Accounting Practices***

1. The company shall prepare and maintain its accounts fairly following the generally accepted accounting principles, guidelines, financial accounting standards, and applicable regulations from time to time
2. All business and financial transactions must be authorized and recorded following the delegation of authority of the company
3. All books of account, financial records, reports, and other financial documents of the company must be preserved in good order and may be disposed of by

the Finance Department only after the expiry of the mandatory period for retention prescribed under law

4. All employees are expected to demonstrate integrity, professionalism, and due diligence in maintaining accurate records of all financial transactions.

To facilitate company policy compliance concerning ethics, F2 doc1 states that it makes its complaint portal available to its employees, clients, providers, contractors, distributors, and commercial partners. Through the complaint portal, all entities can present their respective complaints, whether internal or external complaints. Through this portal, the process of receiving, clarifying, investigating, addressing, monitoring, and resolving disputes takes place. The claimants can monitor their complaints through the complaint portal.

### ***Record-Keeping***

F3 doc1 outlined its record-keeping method as follows:

1. The company books and records shall be fair and accurate, and reasonably detailed
2. The Company shall keep financial records and have appropriate internal controls, which shall evidence the business reason for making payments to third parties
3. The Company shall declare and keep a written record of all gifts and hospitality accepted or offered and shall be subject to managerial review

4. The Company shall ensure all expense claims relating to hospitality, gifts, or expenses incurred to third parties are submitted following our Policy on Gifts and Entertainment and specifically record the identity of any third parties and the reason for the expenditure
5. All accounts, invoices, memoranda, and other documents and records relating to dealings with third parties, such as clients, suppliers, and business contacts, shall be prepared and maintained with strict accuracy and completeness
6. No accounts shall be kept off-book to facilitate or conceal improper payments.

### ***Monitoring and Review***

1. The General Counsel shall monitor the effectiveness and review the implementation of this Policy, regularly considering its suitability, adequacy, and effectiveness.
2. Any improvements identified shall be made as soon as possible.
3. Internal control systems and procedures shall be subject to regular audits to counter bribery and corruption effectively.

Company F3 noted in its document (doc1) that employees are invited to comment on its policy and suggest ways to improve its policy. Comments, suggestions, and queries, as stated in doc1, shall be addressed to the General Counsel. P1 commented, “Stressing the importance of avoiding information asymmetry at all levels of communication has really been the most successful strategy; this has helped to reduce goal conflict between principals and agents.” P1 continued, attesting that attaining information

symmetry is consistent with the communication strategies his company (F1) maintains at all levels. P1 stated, “We train employees to recognize gifts or hospitalities as to whether they are legitimate and appropriate. As explained earlier, and most importantly, such gifts and hospitality received must be declared to avoid conflict of interest.”

P1’s comment affirmed what Mitnick (2019) posited that goal conflict exists between principal and agent when the agent has more information than their principal; consequently, the agent may choose not to disclose key information to the principal resulting in information asymmetry. Not having symmetry in the information disclosed, the principal cannot control what the agent does, argued Mitnick. P2 commented,

Using agency theory to explain and resolve disputes over priorities between principals and their agents has been the most successful. As you may know, principals rely on agents to execute certain transactions, particularly financial, resulting in a difference in agreement on priorities and methods. We promote integrity and positive corporate culture as another strategy to decrease corrupt practices; therefore, to reduce agency loss requires resolving the differences in expectations, and we have success in this area. Also, we use compliance through company culture and values as well as an added strategy.

We measure the effectiveness of corrupt practices in our firm by using direct and indirect methods that consider the chain of results such as inputs, outputs, processes, outcomes, or data types such as perceptions, experiences, assessment, or administrative data for best results. Indirect methods of measuring corruption

do not gauge the actual occurrence of corruption, and perceived levels of corruption are often not used either because actual occurrences of corruption are difficult to measure.

P3 added, “Let me put it this way, our strategies have been very successful because customers provide positive feedback of their experiences to let us know how we are doing, and we can also see that performance has increased as well.” P3 explained that the EFCC, an anticorruption agency, also investigates matters related to all financial crimes, and they may also determine any other appropriate punishment. P3 clarified that the issue of noncompliance is a problem in trying to effectively detect and prevent organizational level corrupt practices. P3 continued with his response,

If I may add, noncompliance cannot be completely eliminated; we know that employees may decide to commit an act of noncompliance deliberately. If we can detect these intentional acts of noncompliance, we can begin to examine why some employees choose to perpetrate such acts and find ways to manage them if we cannot completely eliminate the behavior. According to P3, ensuring communication symmetry has been the most successful strategy for his company (F2). Secondly, P3 stated that F2 provides training, which has helped enhance their employees' ethical behaviors by instilling integrity.

P3 surmised and said, “Effective anti-corruption measures and policies are some of the strategies that have made us efficient with our operations.” P3 continuing his response said,



Well, we assess corruption with major perception and experience surveys, criminal data, framework-based indices, such as Ibrahim Index of African Integrity, or broad system studies like National Integrity System (TIS), UNCAC reviews, and gap analyses. Using these methodologies considers the chain of results; thereby, providing data types that include perception's experiences, assessments, or administrative data for best results.

We recognize opportunities to improve our business by improving compliance, and we define what success means to our company by developing goals, strategies, and policies and getting buy-in from colleagues by clearly showing the importance of our policies. We make anticorruption programs and policies integral throughout our company, including our value chain.

Engaging leaders and peers in setting a good example, as suggested by Bussmann and Niemeczek's (2017) compliance through the company's culture and value approach, could serve as an integral part of the collective-action-inspired approach advocated by Marquette and Peiffer (2017), and this approach was reflected in P3's statements. P3 stated, "Finally, we monitor and measure the impact of our anticorruption policies to identify what is working and what still needs work, and consistently communicate our progress to stakeholders, always striving for continuous improvement."

P5 commented, "Well, I say it is the lack of will to enforce the laws by the anticorruption bodies like the EFCC that frustrates us." The lack of will to enforce the laws, attested by P5, confirmed Umar et al.'s (2018) exploration of the role of the EFCC

in tackling systemic corruption and how associated institutional and organizational dynamics influence the performance of the EFCC. The integrative analysis results obtained by Umar et al. indicated that the EFCC was ineffective.

P5 further stated, “I would say that collective action approach has helped us join forces in pursuit of a common goal through the use of selective incentives with a good deal of organization effort to achieve success.” Walton and Jones (2017) noted that PAT inspires explanations of corruption, focusing on the asymmetries of power and information between principals and agents rather than focusing on the incentives for groups to condone or resist corrupt behavior inspired by CAT. However, participants revealed that collective action and selective incentive, when combined, could reduce firm corrupt practices. Czech (2016) contended that in CAT, a group is seen as an assembly of rational individuals, not as an entity. Essentially, collective action deprives an individual of the likelihood of making his own decisions based on self-defined rational interest and could not explain the lack of organized action performed by groups bounded with a seemingly common interest. P6 commented,

I would say being able to mitigate information asymmetry has been the most successful strategy for eliminating gold conflict between managers and employees. Those in the industry as anticorruption and antibribery officers understand agency problems and how they present a conflict of interest inherent in any relationship where one party is expected to act in the other's best interest. So being the corporate finance that we are, the agency problem is very prevalent

in our financial services industry. Therefore, our ability to manage this conflict successfully has improved our operations significantly.

To measure the effectiveness of the strategies we use, we rely on evidence-based data that gives us information about developments and models of corruption to increase accountability. Experts in this business know that evidence-based policy decisions are thorough and empirical. Put it this way; we collect summary information from select individuals familiar with the incident under investigation as a basis in crafting our compliance policy. Therefore, the framework underpinning is drawn from integrity, governance, and competitiveness assessments.

I am of the opinion that companies should include internal, external, and collective measures because focusing on rules and regulation is not enough to meet higher expectations of ethical business practices. It will require an effective ethics and compliance program to foster a culture of integrity; that's what I can add as my perspective concerning reducing the organizational level corrupt practices.

One of the questions posed to participants was, "How did you measure the effectiveness of the strategies you use?" Participants revealed that business leaders approach a strategy via leadership, focusing on the tasks required to craft and execute that strategy. To create and execute a strategy, leaders conduct industry analysis, competitive analysis, and internal analysis. They must then evaluate the effectiveness of the strategy

and revise it if necessary. All participants' responses revealed that internally, externally, and collectively, business leaders measure to determine the success of their anticorruption policies.

The research question and conceptual framework were foundational to the data collection procedures. All participants agreed that the measure of corruption is challenging, just like any other type of crime, so collecting accurate data has always been very difficult. Antibribery/Anticorruption Officers who participated in this study said they continually assess their risks to prepare for them by monitoring and measuring the impact of their anticorruption policies to identify what worked and what still needs work and consistently communicate to the stakeholders their progress.

Firm leaders effectively use ethics and compliance program to foster a culture of integrity through internal, external, and collective measures. Czech's (2016) CAT concept sees a group as an assembly of rational individuals, not an entity. The Antibribery/Anticorruption Officers I interviewed also employed the CAT concept in conjunction with PAT described in this study to deprive individuals of the likelihood of making their own decisions based on self-defined rational interest and not being able to explain the lack of organized action performed by groups bounded with a seemingly common interest. As evidenced in participants' responses, leaders created targets consisting of quantifiable variables and continuously tracked results to ensure their strategy performed satisfactorily.

**Emergent Theme 5: Multiple Benefits of Company Policies and Training**

Ashyrov and Akuffo (2020) posited that in the context of growth-oriented entrepreneurship, good policies and favorable institutional environments support firms' growth. Benefits of fighting corruption and bribery in an organization include improved productivity and increased public trust. Firms implement antibribery and anticorruption policies to compel employees to behave morally and ethically to reduce corrupt practices (Reinsberg et al., 2019). Principal-agent theorists Ross and Mitnick (2019) identified two impediments to effective contractual performance: moral hazard and adverse selection. The PAT conceptual framework was relevant to the study of corruption because moral hazard and adverse selection impede effective contractual performance. Imperatively, leaders must create clear policies to establish a climate of integrity and encourage compliance with the law. Leaders must also craft and implement appropriate training that addresses corruption in their organization. F1 doc1 stated,

The company requires an employee to be fair, honest, and objective in all its actions and decisions and avoid any matter that may lead to a conflict between the interests of the company and the employee. An employee shall not misuse his/ her position in the company for personal gain.

F1 doc1 asserted, "All employees shall ensure that they have read and understood this policy and must at all times comply with its requirements." Mitnick (2019) argued that agents and principals act in their self-interest to maximize their wellbeing.

P1 commented, “We also ensure that employees and principals do not act in their self-interest to maximize their well-being, rather avoid goal compromise between principle and agents.” Goal conflict exists between principal and agent when the agent has more information than their principal and chooses not to disclose key information to the principal; thereby, resulting in information asymmetry. Without symmetry of information, the principal cannot control what the agent does and consequently act in his self-interest. P1 continued,

Employees understand that any gift or hospitality they receive must have a legitimate business purpose, be proportionate, and be declared in the company's gift and hospitality register. That's our policy in order to avoid any goal conflict. “We reduce agency loss by resolving the differences in expectations between the principals and agents.” Well, let's say the culture of integrity is well established in our company, and consequently, performance has improved for that reason; the training we have in place ensures that staff can identify potential bribery situations and follow the correct procedures to demonstrate compliance with antibribery and anticorruption.

The training we provide ensures that the staff can describe and understand the EFCC's antibribery Act and other applicable local laws and identify different types of bribery. Particularly the distinction between hospitality and bribes. Also, employees understand the criteria for adequate procedures in ensuring compliance, including awareness of the penalties for bribery and corruption.

Employees know to report concerns and instances of bribery to the appropriate personnel. But more importantly, employees understand the implications of bribery on the organization and society at large. So antibribery training ensure that our employees have all the skills and knowledge necessary to promote integrity within the workplace. If I may add, our success is indicative of the feedback our customers, employees, and the general public provide.

P2 added,

We promote integrity and positive corporate culture as another strategy to decrease corrupt practices; therefore, to reduce agency loss requires resolving the differences in expectations, and we have success in this area. Also, we use compliance through company culture and values as well as an added strategy.

Let me say that the training we have in place ensures that staff can identify potential bribery situations and then follow the correct procedures to demonstrate compliance and antibribery training effectively resonate with employees when they relate to the material presented in their training.

I discussed the benefit of training employees and said that employees must be provided adequate antibribery and anticorruption training to curb corrupt practices. Corrupt practices can damage a firm's image and negatively impact its operational performance—corrupt practices, according to Becker (2018), manifest unethical behaviors that negate sustainability. Companies provide training to their employees to

ensure awareness of all relevant laws, regulations, policies, and procedures applicable in the performance of their duties. P2 continued,

Our organization's antibribery compliance training ensures that staff can describe and understand the different types of antibribery Acts, including the Foreign Corrupt Practices Act and other applicable local laws. In fact, being able to distinguish the different types of bribery helps employees avoid noncompliance. Let's say that employees, through antibribery and anticorruption training, now understand the implications of corrupt practices' bad effects on the organization. Our company is known for its integrity.

P3 commented,

Understanding the different types of bribery ensures that executives and functional teams are aligned. The general public trust is high by demonstrating ethics and integrity in all of our business practices. P5 stated that his firm (F3) is developing a strategy to curb bribery by teaching its employees how to identify intentional and unintentional noncompliance acts through anticorruption and antibribery training, contending that the firm has realized many benefits from antibribery training, such as an increase in productivity. According to P5, training produced a high-performance culture, retaining top performers, motivating staff to exceed their goals, and improving company morale.

According to P6,



PAT is quite an innovative concept for confronting corruption, raising standards of business integrity, and leveling the playing field between competitors because of its collaborative and sustained cooperation between stakeholders in the private and public sectors, civil society, and international organizations. Redirecting the agent's interest has been beneficial for principals, and establishing incentives has increased productivity, created a high-performance culture, retained top performers, and motivated staff to exceed their goals and improve company morale.

Marquette and Peiffer (2017) posited business leaders use PAT to identify conflicts of incentives to reduce corrupt practices and improve their organization's performance. All participants, P1, P2, P3, P4, P5, and P6, confirmed Marquette and Peiffer's (2017) claim. Participants agreed that using the PAT conceptual framework was useful in increasing performance. I gathered from participants that using the PAT concept has helped them create more job opportunities and accelerate new technologies through innovation and new products. The foundation of this study was to explore the strategies business leaders use to reduce corrupt practices to increase firm performance. The strategy of redirecting the agent's interest has been beneficial for principals and has also helped establish incentives to increase productivity, create a high-performance culture, retain top performers and motivate staff to exceed their goals, and improve company morale.

***Subtheme 1: Benefits of Culture of Integrity***

Firms need to cultivate a culture of integrity. Antibribery/Anticorruption Officers use antibribery and anticorruption policies to explain what is and is not acceptable concerning gifts, hospitality, donations, sponsorship, and political donations. Through continuous training, companies ensure employees understand what these policies are. When firms stress the importance of avoiding information asymmetry at all communication levels, they ensure reduction of goal conflict between principals and agents to protect their firm's integrity. P1 commented,

Well, let's say the culture of integrity is well established in our company, and consequently, performance has improved for that reason; the training we have in place ensures that staff can identify potential bribery situations and follow the correct procedures to demonstrate compliance and with antibribery.

P2 commented,

We promote integrity and positive corporate culture as another strategy to decrease corrupt practices; therefore, reducing agency loss requires resolving the differences in expectations. We have success in this area. Also, we use compliance through company culture and values as well as an added strategy.

P5 also noted, "Creating a culture of high performance, retaining top performers, motivating staff to exceed their goals, and improving company morale are the benefits of promoting integrity and positive corporate culture." P6 augmented P5's statement by alluding that a culture of integrity is an approach for confronting corruption, raising standards of business integrity, and leveling the playing field between competitors because

of its collaborative and sustained cooperation between stakeholders in the private and public sectors, civil society, and international organizations.

Institutionalized corrupt practices, when normalized, become societies' value-system and culture, and such is the culture that exists in Nigeria (Hope, 2018). Hence, firms must cultivate a culture of integrity. As P1, P5, and P6 revealed, promoting integrity and positive corporate culture is one of the strategies firms use to decrease corrupt practices. Hope noted that weak institutions, the use and abuse of cultural norms serve as the primary reasons for endemic corruption in Nigeria. As revealed in this exploratory study, integrity is synonymous with moral hazard and adverse selection, which is at the core of Ross and Mitnick's (2019) PAT conceptual framework.

### ***Subtheme 2: Benefits of Eliminating Goal Conflict***

Ross and Mitnick (2019) contended that goal conflict exists between principals and their agents. The dilemma faced by principals is that agents may have more information and choose not to disclose key information to the principals, which results in information asymmetry. Therefore, not having this key information, principals cannot control what an agent does. As a result, Ross and Mitnick identified two impediments to effective contractual performance: lack of incentive to guard against risk and a situation where both principal and agent have different information. Based on lack of incentive to guard against risk and information asymmetry, corruption arises due to an agent seizing the opportunity to use asymmetric information to pursue his interests at the expense of the principal's interest—and by extension, the public good—assuming that the principal's

interest is in the public good. The PAT model becomes ineffective when the principal's interest is for personal benefits (Payne & Petrenko, 2019). As the F1 doc1 revealed,

The company requires an employee to be fair, honest, and objective in all its actions and decisions and avoid any matter that may lead to a conflict between the interests of the company and the employee. An employee shall not misuse their position in the company for personal gain.

P1 from F1 further explained,

Employees understand that any gift or hospitality they receive must have a legitimate business purpose, be proportionate, and be declared in the company's gift and hospitality register; that's our policy to avoid any goal conflict. P3 added, “And not only that, but it also ensures that executives and functional teams are aligned.”

The PAT conceptual framework was relevant to the study of firm corrupt practices because moral hazard and adverse selection impede effective contractual performance (Mitnick, 2019). As explained in this study, Mitnick's PAT concept provides a motivational foundation for the inputs that enhance managers' and business leaders' understanding of how to mitigate corrupt practices that impede operational performance. The participants interviewed believed that identifying the moral hazard and adverse selection helped them reduce the impediment of ineffective contractual performance caused by goal conflict.

***Subtheme 3: Benefits of Equipping Employees with Skills and Knowledge***

There is no proven way of handling bribery and corruption. Vu (2019) argued that skillful leaders know how to use their skills to make smart decisions. Antibribery training ensure that employees have all the skills and knowledge necessary to promote integrity within the workplace. F3 doc1 states, “All employees shall ensure that they have read and understood company policy and must at all times comply with its requirements.” Vu argued that ethical managerial skills and knowledge help to lessen firm-level corrupt practices. An ethical leader, Vu argued, knows how to establish a fair reward system, reduce incidences of unethical behavior, and promote ethical behavior. The ability of managers to convey ethical principles clearly can encourage subordinates to make ethical-based decisions and allow managers to hold their subordinates accountable for unethical conduct.

***Subtheme 4: Benefits of Having Employees Not Acting in their Self-Interest***

Stober (2019) contended that standard economic incentives motivate individuals to pursue their self-interest; in terms of corrupt practice, an agent considers bribery an economic reward for fulfilling their client needs. P1 opined that “We also ensure that employees and principals don't act in their self-interest to maximize their well-being, rather avoid goal compromise between principal and agents.” Stober argued that agents consider economic incentives as a reward for getting the job done for their clients who paid bribes. Personal and social norms are factors perceived to lead to rule-violating behavior compounded by the ostensible opportunity to contravene, conform, and incentivize (Gorsira et al., 2018a).

I asked participants what benefits they obtained from having employees not acting in their self-interest, and the shared refrain that resonated with all participants is that incentivizing employees reduced employees' proclivity to act in their self-interest; conversely, incentivizing employees was useful in enhancing performance, cultivating ethical culture, and public integrity. Business leaders employ the PAT framework approach premised on incentivizing employees to mitigate ethical problems caused by the agent acting in their self-interest to increase performance (Mitnick, 2019).

***Subtheme 5: Benefits of Training Employees to Identify Unintentional Noncompliance***

Training ensures that staff can identify potential bribery situations and then follow the correct procedures to demonstrate compliance and antibribery training effectively by relating to the material presented in their training. The benefit of training employees is that they learn adequate antibribery and anticorruption training to curb corrupt practices. Corrupt practices can damage the individual's integrity and that of the firm, consequently impacting its operational performance. Becker (2018) opined that corrupt practices manifest unethical behaviors that negate sustainability.

All participants interviewed responded and said they are developing a strategy to curb unintentional noncompliance by teaching the employees how to identify intentional and unintentional noncompliance acts through anticorruption and antibribery training. Companies provide training to their employees to ensure awareness of all relevant laws, regulations, policies, and procedures applicable in the performance of their duties. Ross and Mitnick's (2019) PAT concept is premised on avoiding moral hazard that leads to

unethical behaviors deleterious to firm performance; this study is based on the PAT framework.

***Subtheme 6: Benefits of Employees Knowing How to Report Instances of Bribery***

When employees report concerns and instances of bribery to the appropriate personnel, the firm, now becoming aware of noncompliance, can take the appropriate steps to mitigate future occurrences. However, more importantly, reporting noncompliance instances helps the firm cultivate a culture of compliance and integrity. Effective antibribery measures ensure that employees have all the skills and knowledge necessary to promote integrity within the workplace. Firms' integrity and success are contingent on the feedback from customers, employees, and the general public. P2 added,

We promote integrity and positive corporate culture as another strategy to decrease corrupt practices; therefore, to reduce agency loss requires resolving the differences in expectations, and we have success in this area. Also, we use compliance through company culture and values as well as an added strategy.

P1 also augmented P2's response and said,

Employees know to report concerns and instances of bribery to the appropriate personnel. But more importantly, employees understand the implications of bribery on the organization and society at large. So antibribery training ensure that our employees have all the skills and knowledge necessary to promote integrity within the workplace. If I may add, our success is indicative of the feedback our customers, employees, and the general public provide.

**Reporting.** Individuals who see themselves as moral agents are primarily motivated to blow the whistle driven by a sense of moral duty. Moral intuition and deliberative reasoning processes interact to influence the whistleblower's behavior. Moral whistleblowers are not involved in a rational practice of assessing costs and benefits when deciding whether or not to report wrongdoing. Latan et al. (2018) contended that the rational whistleblowing concept neglects to account for the conduct of moral agents motivated by a moral concern to deliberately risk severe and negative personal consequences for drawing attention to apparent wrongdoing or corruption to effect organizational change.

***Subtheme 7: Benefits of Increased Productivity***

According to P5, "There are many benefits companies realize, such as increasing productivity and performance." P6 affirmed that redirecting employees' interest was beneficial for principals; establishing incentives has increased productivity, created a high-performance culture, retained top performers, and motivated staff to exceed their goals and improve company morale.

Firms can become more sustainable from improved productivity and increased profits. Ashyrov and Akuffo (2020) posited that in the context of growth-oriented entrepreneurship, good policies and favorable institutional environments support firms' growth. Benefits of fighting corruption and bribery in an organization include improved productivity and increased public trust. Firms implement antibribery and anticorruption



policies to compel employees to behave morally and ethically to reduce corrupt practices (Reinsberg et al., 2019).

The PAT comprises two impediments to effective contractual performance: moral hazard and adverse selection. Therefore, the PAT conceptual framework was relevant to the study of corruption because moral hazard and adverse selection impede effective contractual performance and productivity. Peremptorily, leaders must create clear policies to establish a climate of integrity and encourage compliance with the law (Ross & Mitnick, 2019).

***Subtheme 8: Benefits of Public Trust***

All participants' feedback was premised on the fact that the general public trust was high through demonstrating ethics and integrity in all of their business practices. Firms cannot underestimate the impact of public trust. Businesses gain partners' trust because their expertise is based on ethics, posited by Allen et al. (2018). Ethical obligations are tied to two levels of consent: a theoretical macrosocial contract appealing to business leaders willing to detail their obligations, rights, and autonomy, and by economic communities with norms of ethical behavior who establish rules for their members. Corrupt practices have a direct link to unethical behavior, argued Dunfee and Donaldson (2015).

***Subtheme 9: Benefits of Reducing Agency Loss***

Participants stated that they reduced agency loss by resolving the differences in expectations between the principals and agents. Business leaders use agency theory to

successfully explain and resolve disputes over priorities between principals and agents (Bussmann & Niemezek, 2019). Principals rely on agents to execute certain transactions, particularly financial, resulting in a difference in agreement on priorities and methods. Therefore, companies promote integrity and positive corporate culture as another strategy to decrease corrupt practices. To reduce agency loss requires resolving the differences in expectations. The participants interviewed for this study successfully applied the PAT concept to achieve compliance and reduce corrupt practices.

***Subtheme 9: Benefits of Identifying Potential Bribery Situations***

Participants commented that training ensures employees can identify potential bribery situations and then follow the correct procedures to demonstrate compliance. Antibribery and anticorruption training effectively resonated with employees when they related to the material presented in their training. The benefits of identifying potential bribery situations include having an educated workforce and a workforce that complies with antibribery and anticorruption laws. Firms avoid bribery risks when they comply with antibribery and anticorruption laws; that is why antibribery and anticorruption training is important. Identifying potential bribery situations mitigate instances of corrupt practices; thereby, creating a culture of integrity. Effective antibribery training ensure that employees are equipped with all the skills and knowledge necessary to promote and ensure integrity in the workplace.

***Subtheme 10: Benefits of Employees Understanding Applicable Laws***

According to P1, training ensures employees' ability to describe and understand the EFCC's Bribery Act and other applicable local laws and identify different types of bribery, particularly the distinction between hospitality and bribes. Employees' understanding of the criteria for adequate procedures in ensuring compliance, including awareness of the penalties for bribery and corruption, is vital. P2's statement also supported P1's statement,

Our organization's antibribery and compliance training ensures that staff can describe and understand the different types of Bribery Act, including the Foreign Corrupt Practices Act and other applicable local laws. In fact, being able to distinguish the different types of bribery helps employees avoid noncompliance. Let's say that employees, through antibribery and anticorruption training, now understand the implications of corrupt practices' bad effects on the organization. Our company is known for its integrity.

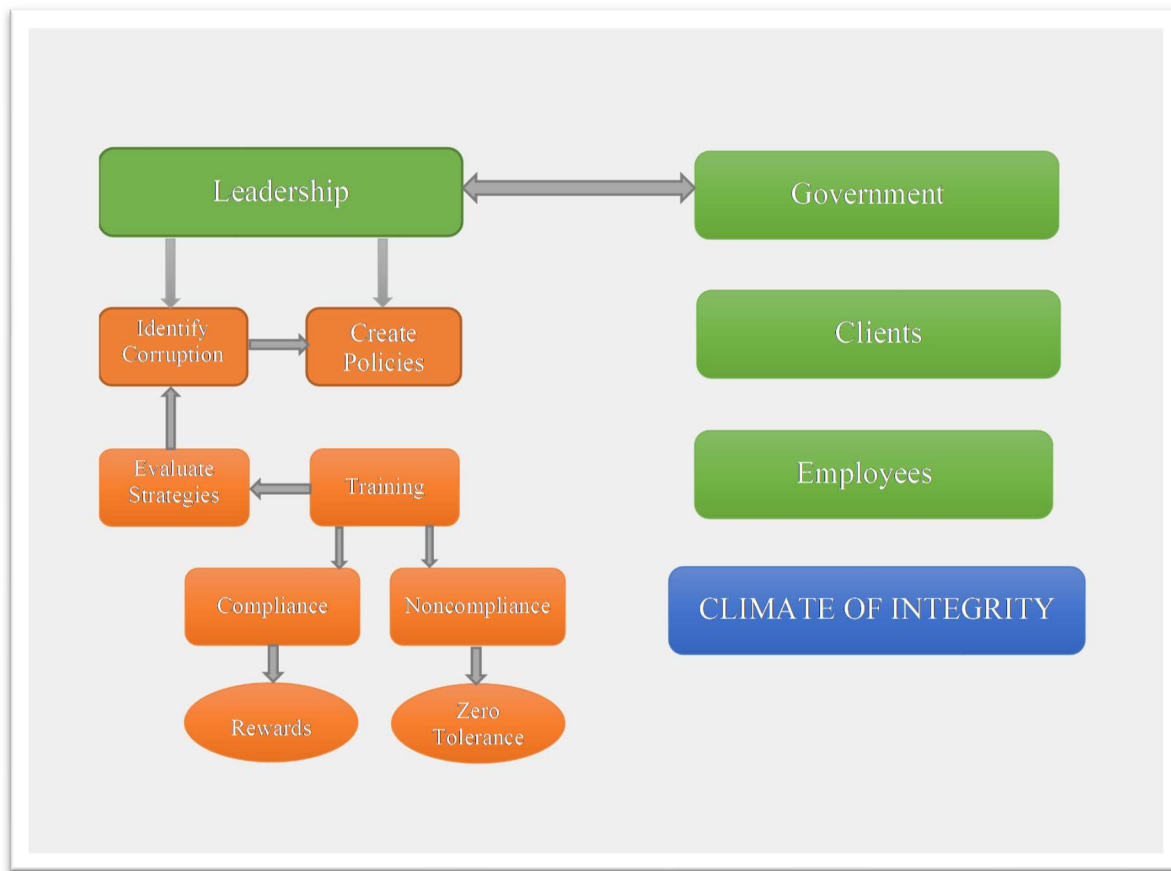
P1 and P2 revealed, in the final study analysis, that company policies and training help employees to understand applicable laws and keep them compliant. I noted that the concept of compliance through company culture and values is a model premised on preventing crime, i.e., corrupt practices through socialization and informal social control (Bussmann & Niemezek, 2019). Employees' compliance with company culture, applicable local and international laws, and values may reduce corrupt practices within the firm; P1 and P2 revealed that the concept of compliance is effective in reducing corrupt practices.

### **Applications to Professional Practice**

The results of the study revealed four clear strategies from the five themes: (a) identify corruption, (b) create policies, (c) provide training, and (d) evaluate success.

Figure 2 illustrates a logical flow to reduce corruption in an organization. First, leaders must identify corruption in (a) clients, (b) government, and (c) employees. Second, leaders must create clear policies to establish a climate of integrity and encourage compliance with the law. Third, leaders must design and implement appropriate training that addresses corruption in their organization through policies.

After training, leaders must determine whether or not employees and leaders are complying. Compliance should be rewarded. There must be zero-tolerance for noncompliance, resulting in corrective actions up to and including termination. Last, the leaders must evaluate the success of the corruption reduction program. Evaluation leads to a cyclical program by identifying any corruption, revising policies when necessary, providing continuous training, reviewing and responding to compliance or noncompliance, and again, evaluating the success.

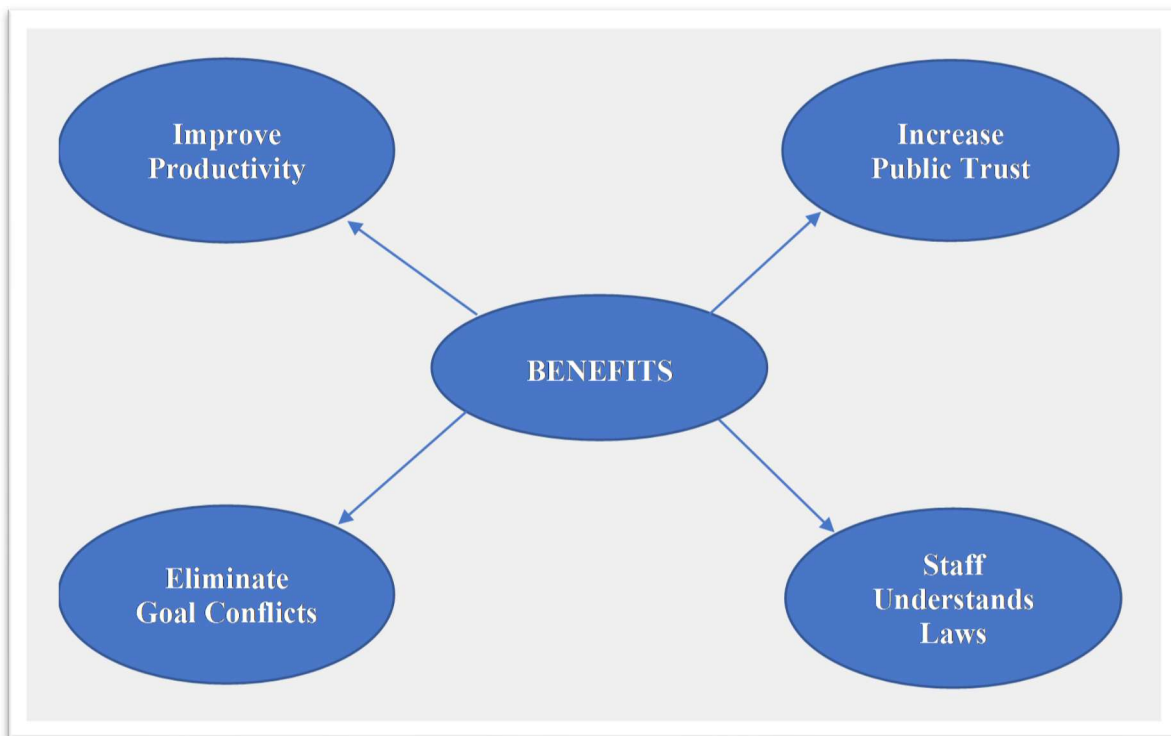
**Figure 2***Rajis Strategies to Reduce Corruption*

### **Implications for Social Change**

The results of the study revealed four distinct benefits to implementing strategies to reduce corruption. While three, improving productivity, eliminating goal conflicts, and employees and leaders understanding the law are business changes (see Figure 3), they contribute to a better workplace, promoting the employees' worth, dignity, and development. The fourth benefit is increasing public trust.

**Figure 3**

*Benefits to Implementing Strategies to Reduce Corruption*



### **Recommendations for Action**

Organizational leaders can take positive measures to influence a culture of integrity and compliance. Thus, the positive actions of those in the leadership position can evoke and facilitate the leadership action of others across different levels within the organization. When followers perceive their leaders as ethical, followers behave ethically by fulfilling the role of a moral person; this means leaders promote others' ethical behavior through two-way communication, reinforcement, and decision-making and fulfill the role of moral managers (Kaptein, 2017). Leaders' ethics can shape an

organization's culture, and a culture of effectiveness can help increase employees' readiness to change.

I recommend that leaders apply the strategies discussed in the findings to guide their employees in embedding a culture of integrity and compliance. First, I recommend leaders establish a unified company strategy to combat noncompliance and embed the strategies into their overall business policy to set the tone of their commitment to reducing corrupt practices. Ethical leadership and a company's culture of values are at the core of corruption; therefore, organizational leaders need to foster an ethical climate that promotes integrity (Bussmann & Niemezek, 2019; Klitgaard, 2019).

Second, I recommend that leaders communicate and collaborate across different operational levels; as discussed in this study, leaders promote others' ethical behavior through two-way communication, reinforcement, and decision-making and fulfill the role of *moral managers* (Kaptein, 2017). Antibribery and anticorruption officers must actively engage in the continuous update of their antibribery/anticorruption program. Internal audits can play a significant reinforcing role in the importance of antibribery/anticorruption programs. Antibribery/Anticorruption Officers using an internal audit approach can assess the effectiveness of their antibribery/anticorruption programs to anticipate the risk, and better identify the existence of potential and actual incidents of corrupt practices (Rasheed & Jothimuni, 2021).

Finally, I recommend that leaders identify the behaviors necessary to promote a culture of integrity and compliance to reduce corrupt practices and increase performance.

Some specific cues within the firm might elicit habits that could potentially influence individuals to behave unethically and disrupt organizational routines and culture.

Compliance requires a meaningful prescriptive framework because monitoring can never be perfect. Inherently, monitoring is difficult and requires constant reinforcement through external cues functioning alongside proper monitoring and sanctioning. Thus, leaders and colleagues setting a good example could provide such cues (Silitonga et al., 2019).

Leaders in any financial services industry may benefit from implementing the findings of this study, provided each enterprise applies the strategies leaders in this study have demonstrated. Establishing antibribery/anticorruption programs, creating good company policy, and cultivating a culture of integrity, including following all applicable local, state, and international regulations, could reduce corrupt practices and improve performance. The purpose of this research, after its publication, is to furnish business leaders in the financial services industry with a viable strategic option they could use to reduce firm-level corrupt practices to increase performance. Additionally, I plan to identify appropriate conference and seminar opportunities and the forum to highlight the deleterious effects of firm-level corrupt practices on businesses.

### **Recommendations for Further Research**

A considerable amount of qualitative research with a framework based on firm-level corrupt practices and their deleterious effects on firm performance was explored in this study. However, I propose using viable models to further analyze and evaluate strategies to firm-level corrupt practices. I recommend that future research focus



specifically on some of the elements identified as key to embedding a culture of integrity and compliance through antibribery/anticorruption training programs, symmetric communication, and ethical leadership, including habits and active monitoring of potential intentional and nonintentional violations. Furthermore, I suggest qualitative exploration of the interrelationship between leadership engagement and employee empowerment, training, and communication effectiveness in influencing a culture of integrity and compliance. The research findings revealed that communication asymmetry and lack of standard economic and moral incentives motivate individuals to pursue their self-interest; in terms of corrupt practice, an agent considers bribery as an economic reward for fulfilling their client needs.

Advances in technology have led to unprecedented rapid access to the vast amount of data revolution, availability, and technological innovation; Antibribery/Anticorruption Officers could use technological tools to tackle key issues related to firm-level corrupt practices. Therefore, I recommend additional research on how businesses can employ different methods to harness these technological tools to reduce the opportunity for firm-level corrupt practices. One of the methods involves sharing technology and innovation through big data, advanced networks, and data-related infrastructure to improve monitoring efficiency, address capacity problems, identify critical gaps, increase collaboration, and create an incentive to innovate for the common good of the organization. Big data is currently used where predictive analysis and visualizations that determine trends, patterns, and relationships provide valuable insights.

Applying the qualitative research methodology would support the prospect to explore the learned behaviors of staff and hypothetically identify suitable topics for qualitative research analysis to examine the phenomenon of culture of integrity and compliance.

I recommend additional research employing a qualitative research design to explore the lived experiences of personnel in the financial services industry and their unique experiences. Also, additional research using a robust sample size of study participants would enable future researchers to manage potential bias and increase the reliability and validity of the study of firm-level corrupt practices. Future researchers employing a robust sample size could capture additional data on the strategies that influence a culture of integrity and compliance issues to enhance the transferability of the study findings. I also recommend researchers consider exploring similar studies concerning strategies leaders use to influence employees' integrity and mitigate unintentional noncompliance, using a broader group of case study organizations; essentially, researchers who select a larger study group would benefit from using different enterprises across different industries.

### **Reflections**

Starting and completing the Doctor of Business Administration curriculum and the study process taught me perseverance and virtues of open-mindedness; with open-mindedness, I was willing to search for evidence against my own favored beliefs, plans, and goals and weighed such evidence fairly when available. The experience of being a doctoral student at Walden University did inspire me to become a social change agent,

applying what I learned and lived experiences in my professional work to bring about transformational change starting with my community. From a business point of view of long observed corrupt practices that have permeated the business sector in Nigeria, I sought to explore a solution to mitigate corruption at the firm level as a starting point. While attempting to do business in Nigeria, I encountered many unethical business practices related to facilitation payment to push a transaction through. The business partners interested in investing in Nigeria were repelled due to the impediment of corrupt practices in Nigeria's public and private sectors.

Throughout my interaction with participants in gathering evidence for this study, I ensured ethical conduct in establishing an environment of benevolence with the understanding that research participants deserve respect in the treatment of their willingness to participate and their decisions (National Commission for the Protection of Human Subjects of Biomedical and Behavioral Research, 1979). I did not display any discontent to the participants verbally or nonverbally towards participants' responses. I treated participants with fairness and did not exhibit any biases towards participants' responses or behavior. Amundsen et al. (2017) contended that a researcher must establish a professional relationship with the participants and reassure them that their participation in the study is confidential, and I did so conducting this research.

Though I encountered challenges gaining access to the participants, I engaged participants knowledgeable about the research question as recommended by Lancaster (2017), who also posited that participants' willingness to engage cooperatively would

allow for collecting data essential to ensure validity and reliability. I was concerned that my bias would interfere with my ability to interpret the interviewees' responses transparently. So, I was mindful not to reveal unconscious biases that can influence the interviewee's interpretations or conceptions to avoid negatively impacting the research findings, as suggested by Flick (2018b). I refrained from having any input, coercion, or suggestive body language that could have influenced the interviewees. Using multiple sources of evidence as recommended by Yin (2017) helped me overcome weaknesses or biases that could have minimized the reliability and validity of my research findings.

Finally, reflexivity is about uncertainty, professional discretion, and ethical practice in research projects posited Cypress (2017) and Pessoa et al. (2019) and supports the researcher's self-reflective practices to minimize potential biases that can influence the study. I self-reflected throughout the doctoral study to minimize the potential biases that would have influenced the study. All of the measures I took minimizing biases strengthened the reliability and dependability of the study.

### **Conclusion**

The focus of this qualitative multiple case study was to explore strategies business leaders in Nigeria use to reduce firm-level corrupt practices to improve performance. The study involved the interview of participants using semistructured interview questions and the review of company documents. The data collected was analyzed to identify strategies Antibribery/Anticorruption Officers employed to improve performance premised on PAT. The use of interview protocol for the interviews strengthened the validity and

reliability of the data collected. Also, the use of multiple sources of data and the tool used to triangulate the data ensured a robust data collection process; additionally, identifying my bias and member checking enabled the strengthening of the reliability and validity of the study.

NVivo 12 software was instrumental for organizing, managing, and analyzing data collected, enabling the in-depth study and analysis of three different firms under the literal replication model developed by Yin (2013). The findings of the study supported the concept of using information symmetry, antibribery/anticorruption programs, training, and company policy strategies to reduce corrupt practices and improve firm performance. To tackle corrupt practices within an organization involves change initiatives that often face barriers from employees who are not ready to change; this is where leadership can shape an organization's ethical culture to sustain compliance and maximize performance (Metwally et al., 2019).

Six Antibribery/Anticorruption Officers from the financial services industry participated in a one-to-one, telephone-based interview. I used member checking to support the credibility and trustworthiness of my interpretation of the six responses and reached saturation with the six interviews when the data became repetitive with no new information added from successive interviews. Additional sources for methodological triangulation were derived from company documents supplied by the participants, which contained the companies policies, procedures, culture, and compliance information.

After coding and analysis of the data, five themes emerged as follows: (a) bribery and corruption are part of the culture and must be identified in clients, employees, and government; (b) leaders must create anticorruption policies that promote a climate of integrity; (c) leaders must provide appropriate training; (d) leaders must evaluate compliance with laws; and (e) there are multiple benefits to fighting corruption. Participants discussed how they used a holistic approach to reduce firm-level corrupt practices in their respective firms and integrate behaviors, communications, and management systems and how data analysis enabled the culture of integrity and compliance.

The findings from this study revealed four distinct benefits to implementing strategies to reduce corruption, and they are: (a) improving productivity, (b) eliminating goal conflicts, (c) employees and leaders understanding the laws governing antibribery/anticorruption, and (d) business change; all four distinct benefits could contribute to a better workplace, promote the worth, dignity, development of the employees and leaders, and increasing public trust.

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## Appendix A: Interview Questions

1. What strategies do you use to reduce firm-level corrupt practices?
2. How successful were your strategies in reducing corrupt practices?
3. Which strategies were the least successful?
4. Which strategies were the most successful?
5. How do you measure the effectiveness of the strategies you use?
6. What benefits have you obtained in implementing those strategies?
7. What challenges have you had in implementing those strategies?
8. What have you done to mitigate those challenges you encountered while implementing those strategies?
9. What else would you like to tell me about the strategies you have used to reduce firm-level corrupt practices?

## Appendix B: Interview Protocol

1. Introductory notes to the interview, presenting myself and the study.
2. Present consent form and answer questions and concerns the participant(s) may have.
3. Collect the sign consent form.
4. Ask permission to record the interview and to take notes.
5. Turn on the recording device.
6. Record the name of interviewer, date, and time.
7. Start interviewing from question 1 through question 9.
8. Listen to the interviewee's answer without interruption and observe the interviewee's non-verbal body language.
9. Ask follow-up questions and provide feedback as needed.
10. End the interview, explain the next steps, including that member checking will follow.
11. Thank the participants for their participation in the study.
12. End protocol