

## DEFECTIONS, POLITICAL WILL AND CORRUPTION GROWTH IN THE PUBLIC SECTOR: ACCOUNTING PRACTITIONERS' VIEW

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**Abstract:** *This paper fundamentally investigated the extent to which avoidance of prosecution is a key factor behind the defection of the political class to the ruling party resulting in high corruption growth in Nigeria and the extent to which accountants and the accounting profession, auditors and the audit profession effectiveness in the war against corruption growth in the public sector is a function of political will by the political leaders against corruption. The research was conducted in four states in Nigeria. Survey design was embraced in the study. Primary data were collected through Five Likert Scale (FLS) (Strongly Agree, Agree, Undecided, Disagree, Strongly Disagree) copies of a structured questionnaire. A total of two hundred and sixty-four (264) accounting practitioners with two years and above years of working experience were sampled from a population of 2921. Systematic Sampling Technique (SST) was used in the study. Descriptive statistical techniques such as frequency distribution, charts, mean, tables, and percentages response analysis were utilized in analyzing the data. Cronbach Alpha Coefficient (CAC) was embraced to test the reliability of the research instrument. The hypotheses were tested with the p-value percentage and the mean. The result of the analysis revealed that avoidance of prosecution is a key factor behind the defection of the political class to the ruling party resulting in high corruption growth in Nigeria. Also, results showed that accounting practitioners' effectiveness in the war against corruption growth in the public sector in Nigeria is a function of the political will of the political leaders to fight corruption. The study recommends among others that politicians should only be allowed to decamp if they have spent not less than ten (10) years and above in their current party. In addition, political parties accepting any politician with a corruption profile should be delisted by the Independent National Electoral Commission in Nigeria.*

**Keywords:** *Defection; Corruption Growth; Political Will; Election Cost; Godfathers; Nigeria*

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## 1. Introduction

The current and prevailing trend of, defection or party switching to a new haven seems to have become an unending feature of politicians in Nigeria. Adejuwon (2013) averred that carpet crossing or defection by Nigerian curious politicians dates back to the First Republic principally in the year 1951. It took place a few years to Nigeria's independence and liberty in the defunct Western Regional House of Assembly (WRHA). it was an overnight business when a few politicians of the defunct National Council of Nigeria and Cameroon (NCNC), chaired by the late Nnamdi Azikiwe defected to the Action Group (AG), piloted by late Obafemi Awolowo, intentionally to disallow Azikiwe and his party members, the preponderance in the WRHA, which he essential to structure the government in Western Region (WR). With that significant defection, AG was able to form the Government in the region (Okparaji, 2010). Furthermore, in that same first Republic in Nigeria, one more Premier of the same Western Region of Nigeria, Akintola defected from the then Action Group in a crisis entrenched more in personality disagreement but explained as a personal philosophy and his passion to move forward the Yoruba race into Nigeria's conventional politics to establish the UNDP and enter a coalition with Northern People's Congress (NPC). Succeeding republics are not excused from defections and carpet-crossing. For example, in the previous Ondo State in the Second Republic, Akin Omoboriowo, the then Deputy Governor of the United Party of Nigeria (UPN) led the government of Michael Ajasin to defect and move to the National Party of Nigeria (NPN) to become its gubernatorial aspirant (Okparaji, 2010 cited in Jaja, Jude & Kingsley, 2014). The latest development is the former governor of the PDP, Mr. Wike, seeking a ministerial position in the APC. Who was screened yesterday 31<sup>st</sup> July 2023.

The Business Day February 5, 2016, contained that ATM corruption growth was from N54.99m in 2013 to N2.68b in 2014, while the corruption growth of web interconnected payment was N109.29m in 2013 to N1.031b in 2014, and POS terminal corruption growth was N5.85m to N157.61m within the period under review. Naanen (2015) highlighted revenue growth from \$12m in 1960 to \$94.44m in 1976. Significantly, from 1960 to 2013 Nigeria earned \$1.02tr. Those stashed away in foreign accounts rose from 50 billion dollars in 1999 to 170 billion in 2013, (Akani, 2015). Recently, as corruption grew, it was discovered corruption initiated by the wife of President Jonathan had the sum of \$22.3m in accounts opened (corruption spread and connected) in her steward, driver, and other aids names, but she is the single signatory of all the accounts. Similarly, the NTA and the AIT reported that some Judges ranging from the Supreme Court, Court of Appeal, and Federal High

Court were in detention by the DSS for having fabulous amounts of funds from litigants to distort justice. This corruption amount grew from more than N900m to \$2m. This is the spirit of the paradox of surplus. Taylor (2009) lamented bitterly that about 80% of Nigeria's oil and natural gas proceeds accrue to just 1% of the country's population, such that Nigeria has the 2nd least per capita oil export earnings in the globe.

Significantly in Nigeria's defection history were the massive defections from the PDP to the APC which generated massive tensions. The exodus of 37 members of HOR and 11 senators from the PDP was matched with ill feelings and litigations. This is not unanticipated given that party politics in Nigeria are modified and the apparently non-institutionalization of political parties in Nigeria tends to enhance the scale of confrontations. Furthermore, King and Benjamin (1986) examining the reasons behind party defections, particularly in America, concluded that party defection is most likely to match with significant political events such as changes in partisan control of political institutions, with changes in cardinal economic pointers, and in the period of military variance. However, the rationale for defection in America and Nigeria might not be the same. Hence, since there is no known study that has examined empirically the reason behind the defection of politician largely to the ruling party in Nigeria's political atmosphere, this paper, therefore, seek to fill this notable gap in the literature. The specific objectives are to:

1. Find out the extent to which avoidance of prosecution is a key factor behind the defection of the political class to the ruling party resulting in high corruption growth in Nigeria.
2. Determine the extent to which accountants and the accounting profession, auditors, and the audit profession's effectiveness in the war against corruption growth in the public sector is a function of political will by the political leaders against corruption.

## **2. Concept of Corruption Growth in Nigeria**

Corruption growth theory explains how corruption grows from thousands to millions, then to billions and trillions for now. Also shows how corruption moves from the Nigerian naira to the euro, dollars, pounds, etc. Corruption is probably a higher realm of Covid 19 (probably Covid 35 Virus) that has deadened the economic growth and development potential of Nigeria and has killed millions of individuals across the country and made several citizens still sick with the vaccine for a cure yet

to be discovered by corruption-fighters expert. It has grown and spread very rapidly in the Nigerian public sector. While the Covid 19 is said to be very contagious, corruption is more contagious than the Covid 19. Several nations' economic growth had been quarantined in the house of a few 'Big Fishes' while the economic development of a few countries had since been locked down. The Lockdown in some nations is yet to be suspended especially in my country Nigeria. Very painfully, during this hard time in the world including Nigeria, several benevolent and generous individuals made contributions and donations to my government to share with persons due to the lockdown, where the billions went is yet to be understood by several intellectuals in Nigeria. In agreement with the corruption growth theory that states that corruption starts with one or very few persons and spreads to many others not initially involved at first. For instance, Nation Newspaper (2016) in Akani (2017) provided the names of those who collected cash from Dasuki from the \$2.1 Billion meant for Arms procurement in Nigeria. Olu Falae N100m, Jim Wobodo N500m, Rashidi Ladoja N100m, Olisa Metuh N100m, Peter Odili N100m, Tony Anenih N260m, Olabode George N100m and \$30,000, Ahmadu Ali, N100m Yerima Abdulahi N100m, Tanko Yakassai N63m, Bello Sarkin yaki N200m, Bello Matawalle N300m, ACACIA Holdings N600m, Bashir Yuguda N1,950,000, BAM Properties N300m and Dalhatu Investment Ltd N1.5 billion. Corruption growth theory provides that as corruption grows in a society it is very complex to terminate at inception especially when the perpetrators are in power. Furthermore, Day Newspaper (2016) also revealed that the Federal High Court had requested Okonjo Iweala to account for the N30 trillion stolen from the Nation's account 4 years ago. N3.14 Billion was spread to Femi Fani-Kayode N840m, Goodluck Support Group N320m, Achike Udenwa and Viola Onwuliri N350m, Nenadi Usman N36.9m, Okey Ezenwa N160m, and Chief Olu Falae N100m. Corruption growth theory shows how corrupted fund flows from a small circle to other circles. It explains how corruption moves from one government or regime to another. Examining corruption growth a few years back in Babangida and Abacha's government respective Babangida in a bid to sustain and advance the regime's authenticity, he made extensive payoffs to diverse groups of people and organizations and civil society. These comprise Ecumenical Cathedral Abuja (ECA), N50m; Obafemi Awolowo Foundation (OAF), N30m; Performing Musicians Association of Nigeria (PMAN), N20m; Zik Hall Zungeru (ZHZ), N40m; Arewa House Kaduna (AHK) N35m; Yakubu Gowon Centre (YGC) N30m; Nigerian Union of Journalists National Secretariat Abuja (NUJNS) N30m; Nigeria Labor Congress Secretariat Building Fund (NLCSBF) N50m among several others (Committee for Defense of Human Rights 1992 in Ogundiya, 2009). Other cases of corruption and growth under Babangida's regime were

reported in The News Magazine of December 20, 1993, which include mismanagement of \$2b Gulf oil windfall in 1991; N400m wasted on the Better Life Project (BLP), \$200m siphoned from the Aluminum Project and other huge corruption at all height of government. Furthermore, Abacha relatives were requested to return \$625,263,187 and over 75m British Pounds and another N100m illegitimately acquired. This is not all-encompassed N250m and a total of N96.9 m forfeited to the Nigerian state by his sons. Among those who enjoyed the Abacha's reckless liberality, unmeritorious gift, and prodigality included Anthony Ani to the tune of DM30m and US \$3m; Bashir Dalhatu US \$5m gift from Abacha held in a London Account and Abdulazeez Arisekola Alao N100m (Ogundiya, 2009).

#### **Mr. Niger D of Nigerian Corruption Growth**

Nigerian corruption as in science is a living thing that grows. It displays the features of living things which are movement, respiration, nutrition, growth, excretion, and reproduction but never dies. The singular difference is that while the scientific living things die the Nigerian corruption never dies. Instead, Nigerian corruption grows bigger to the point it ought to die.

**M=Movement:** Nigerian corruption moves from the private to the public sector and from the public sector to the private sector. For instance, during procurement, the procurement officer can arrange with a private client to increase the cost. After which the excess is shared between the private client and the government officer.

**R=Respiration:** Nigerian corruption breathes in power, public funds, public resources, justice, truthfulness, integrity, honesty, faithfulness, love, compassion, and other good virtues. It breathes out injustice, wickedness, blood, fear, hunger, favoritism, etc.

**N=Nutrition:** This explains the sources of strength of Nigerian corruption. The corrupt politician gets encouragement from fellow politicians who are corrupt, their position in government, some member of the public who sings their praises, their political godfathers and mothers, weak government control system and structure, etc.

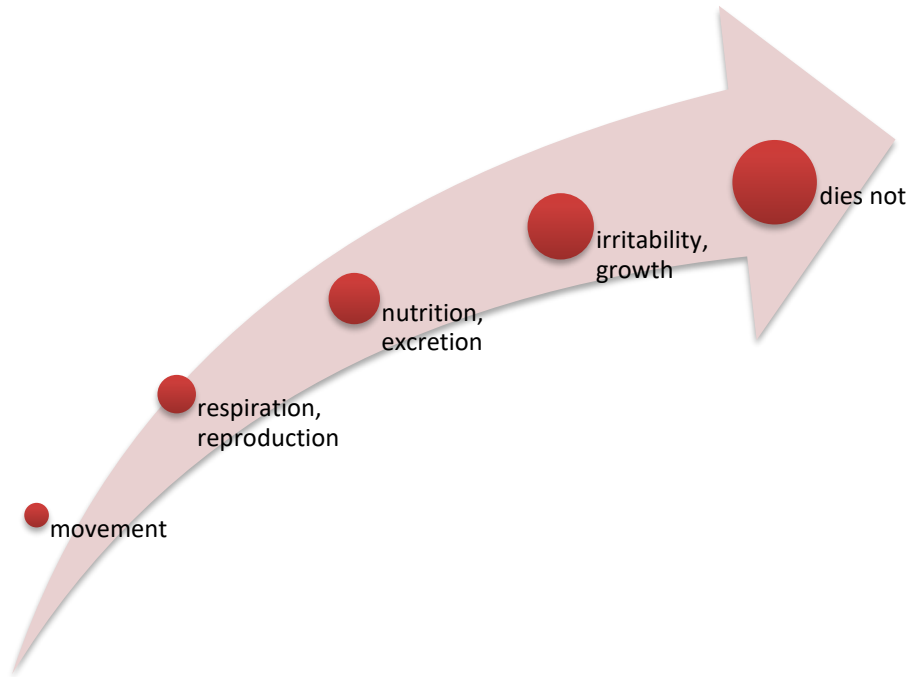


Figure 1. Mr. Niger D of Nigerian Corruption Growth

*Source: Author's conceptualization*

**I=Irritability:** Nigerian corruption responds to stimulus of all kinds. These stimuli are the criticism and notable highlights of the press, international organizations, social organizations, general public on the fraudulent activities going on in the public sector. However, the government, especially when in power, usually gives quick reactions and reasons to debunk the highlighted fraudulent act taking place in the country.

**G=Growth:** this indicates the rate of increase of corrupt acts and conducts in Nigerian society. Years ago, the military on the highway did not collect bribes but today the story has completely changed. There is hardly any government office in Nigeria where things are done the right way.

**E=Excretions:** for many years, Nigerian corruption had excreted economic retardation, political thieves, famine, poverty, road accident, fire disaster, etc. The excretal of Nigerian corruption cannot be explained in full. The odor had gotten to if not all the globe.

**R=Reproduction:** The major concern currently is the rate at which Nigerian corruption is reproduced. Aged corrupt politicians and even leaders in the private sector have succeeded in engaging and recruiting the youth whom they have trained and nurtured on the technicalities of corrupt acts and the way out.

**N=Never Die:** corruption is the only thing in Nigeria that never dies. Even when the corrupt politician dies, the methods of fraud he had taught the younger once still live and are still passed on to others. No schemes of corruption are new under the sun.

### **3. Defection Cost, Electoral Cost, and Corruption Growth in Nigeria**

According to Oji et al. (2014), the cost of decamping the People's Democratic Party is very alarming and truly shocking. In the PDP, to be given a nomination ticket for the State House of Assembly (SHA), the aspirant must pay a princely sum of N1,000,000 for a form. If the aspirant sought after the House of Representatives (HOR), the aspirant must pay N2,500,000. In the case of the Senate, the aspirant must pay N3,000,000 only. Furthermore, aspirants for the Governorship position will obtain the form for N5,000,000 only. And for the Presidency position, it is only N10,000,000. This does include further costs like the 'formalization of pursuit', 'expression of interest', secretarial fees, and all such charges which unite to make elections a competition won by the chief bidder. It should consequently not be astonishing that after being voted, a public politician's first port of call is to recover the entire investments incurred in their campaign, replenishing mutually his incurred resources, and those of his sponsors and patrons.

The Electoral Act of 2006 established maximum contributions by persons to politicians and on campaign operating costs by political parties and contestants alike. Section 93 of EA 2006 specifies that election expenses by each candidate shall not go beyond: N500, 000,000 (N500m) for presidential aspirants. For governorship aspirants N100, 000,000 (N100m) election expenses. Furthermore, N20,000,000 (N20m) for Senatorial aspirants. N10,000,000 (N10m) for HOR. N5,000,000 (N5m) for the State Assembly (SNASS). Finally, N5, 000,000 (N5m) for the chairmanship candidate of the Local Government Council (LG) and N 500, 000 for Councillorship. Additionally, no person shall contribute more than N1,000,000 (N1m) to any aspirant. Notation of this proviso attracts fines varying from N100,000 or four weeks incarceration or both for councillorship candidates, to N1,000,000 or twelve months incarceration or both for presidential aspirants, while any person who donates more

than N1,000,000 to any aspirants is liable to a fine of N500, 000- or nine-months incarceration or both. The electoral commission has yet to set the limit of donations an individual can make to a political party (section 92) as opposed to an aspirant which is fixed in section 93 (Oji, Eme & Nwoba, 2014).

Four years later, the amount was reconsidered. This unreasonable expenditure of seeking public office in Nigeria is one of the foremost explanations for why corruption continues to grow in the public sector. Specifically, this charge is actually written in the Electoral Act (EA). The EA in the year 2010 two times the campaign expenses restrictions in the 2006 EA. An individual contesting for the office of the Presidency could spend up to N1, 000,000,000 (N1b). A governorship candidate can spend up to N200, 000,000 (N200m) and N40, 000,000 (N40m) for Senate, N20, 000,000 (N20m) for HOR, N10, 000,000 (N10m) for SHA and local government, and lastly N1, 000,000 (N1m) for ward councilor. Still, with these restrictions on spending, there is no enforcement by INEC, which has the authority to keep an eye on campaign finance, Audit the financial records of political parties, and make that information accessible to the public, as contained in Section 153 of the Constitution, and Part 1 of the 3rd Schedule (Oji, Eme & Nwoba, 2014). For the 2015 and 2019 general elections in Nigeria, the nomination fees for both APC and PDP are shown below.

**Table 1. 2015 Election in Nigeria Application Form Fee**

APC 2015 Nomination form fee				PDP 2015 Nomination form fee			
Candidates	Total N	Expression of interest N	Nomination form N	Candidates	Total cost N	Expression of interest N	Nomination form N
Presidential aspirants	27,500,000	2,500,000	25,000,000	Presidential aspirant	22,000,000	2,000,000	20,000,000
	( Eye-watering fee N 45m (\$125,500 +108,000 euro)						
Governorship aspirants	Fresh aspirants 5,500,000	500,000	5,000,000	Governorship aspirants	11,000,000	1,000,000	10,000,000
	2 <sup>nd</sup> to... term aspirants		10,500,000	Senatorial aspirants	4,500,000	1,500,000	3,000,000
	Fresh aspirants	2 <sup>nd</sup> to... term aspirants					
Senatorial aspirants	3,300,000	5,300,000		HOR aspirants	2,500,000	500,000	2,000,000
HOR aspirants	2,200,000	3,200,000		State House of Assembly aspirants	1,200,000	200,000	1,000,000
State House of Assembly aspirants	550,000	800,000		Note: Free nomination form for all female aspirants for all positions.			



State Chairman	N100,000	State exco	N30,000
LG exco e.g cross river state	N10,000	Ward boss	N10,000

Sources: author's computation from Vanguardngr.com/2018, <http://dailypost.ng/2014/10/06/apc>, <https://www.premiumtimesng.com/n>, <https://www.legit.ng/334826-apc-pdp>.

Examining Table 2.1, it is vivid that the cost of nomination form of the All-Progressive Congress (APC) is costlier than that of the People Democratic Party (PDP) except for that of the governorship candidates' first-time senatorial aspirant where that of the PDP is higher. However, no study has shown that the higher the nomination form fee the higher the corruption in the public sector especially in Nigeria.

**Table 2. 2019 APC and PDP nomination fee**

	APC 2019 Nomination form fee			PDP 2019 Nomination form fee			
	Total cost N	Expression of interest N	Nomination form N		Total cost N	Expression of interest N	Nomination form N
Presidential aspirants	45,000,000	5,000,000	40,000,000	Presidential aspirant	12,000,000	2,000,000	10,000,000
Governorship aspirants	22,500,000	2,500,000	20,000,000	Governorship aspirants	6,000,000	1,000,000	5,000,000
Senatorial aspirants	7,000,000	1,000,000	6,000,000	Senatorial aspirants	4,000,000	500,000	3,500,000
HOR aspirants	3,850,000	350,000	3,500,000	HOR aspirants	1,500,000	500,000	1,000,000
State House of Assembly aspirants	850,000	100,000	750,000	State House of Assembly aspirants	600,000	100,000	500,000

Source: Author's computation and partly sourced from Daily times

In the 2019 election, for the APC, the Presidential Nomination Form cost N45,000,000 (N5,000,000 for the expression of interest form (EIF) and N40,000,000 for the nomination form (NF). Governorship candidates paid N22,500,000 (NF N20,000,000 and N2,500,000 for EIF). To the Senatorial candidates, the cost was N7,000,000 (N6,000,000 for the NF and N1,000,000 for the EIF). Also, the HOR aspirant paid N3,850,000 (N350,000 for EIF and N3,500,000 for the NF). Obvious that

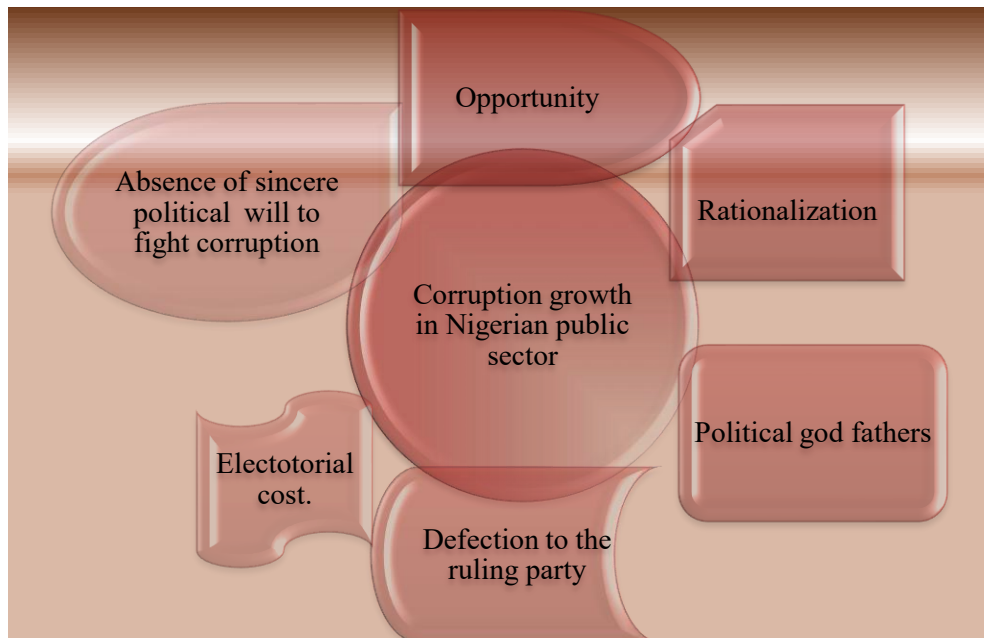
the APC nomination cost is far beyond that of the PDP. Examining both tables, it is obvious that the APC nomination form is largely costlier than that of the PDP except for a few exceptions in 2015.

**Table 3. 2019 APC and PDP nomination fee**

APC 2022 Nomination form fee				PDP 2022 Nomination form fee				APGA 2022	Labour party 2022	NNPP 2022
	Total cost N	Expression of interest N	Nomination form N		Total cost N	Expression of interest N	Nomination form N	TOTAL COST	TOTAL COST	
<b>Presidential aspirants</b>	100m	30m	70m	Presidential aspirant	40m	5m	35m	25m	23M	30M
<b>Governorship aspirants</b>	50m	10m	40m	Governorship aspirants	21m	1m	20m	15m	12M	
<b>Senatorial aspirants</b>	20m	3m	17m	Senatorial aspirants	3,5m	0.5m	3m	10m	2M	
<b>HOR aspirants</b>	10m	1m	9m	HOR aspirants	2,5m	0.5m	2m	7m	0.7M	
<b>State House of Assembly aspirants</b>	2m	0.5m	1,5m	State House of Assembly aspirants	0.6m	0.1m	0.5m	2.5m	0.35M	

*Source: Author's compilation and conceptualization*

In the 2022 election, for the APC, the Presidential Nomination Form cost N100,000,000 (N30,000,000 for the expression of interest form (EIF) and N70,000,000 for the nomination form (NF). Governorship candidates paid N50,000,000 (NF N40,000,000 and N10,000,000 for EIF). To the Senatorial candidates, the cost was N20,000,000 (N17,000,000 for the NF and N3,000,000 for the EIF). Also, the HOR aspirant paid N10,000,000 (N1,000,000 for EIF and N9,000,000 for the NF). Obvious that the APC nomination cost is far beyond that of the PDP. Examining both tables, it is obvious that the APC nomination form is largely costlier than that of the PDP except for a few exceptions in 2015.



**Figure 2. Reasons for corruption growth in the Nigerian public sector**

*Source: Author's conceptualization*

**Political godfathers:** this is a key variable that might assist in giving an explanation to the prevalent corruption growth in Nigeria's public sector. Godfatherism can be seen as a philosophy that is built on the principle that some 'big people' hold significant means to unilaterally decide who will be given a party ticket to contest an election and who wins in an electoral fight. Gambo (2006) and Ayoade (2006) noted that the godfathers are not in the trade of charity. The godfather gives assistance to establish their 'godson' oftentimes by deceitful anti-democratic methods. They are greatly feared. The godson, having upon assumption of office, returns the gesture hundredfold to the extent that the godfather becomes an "intractable parasite" on government. The original support rendered by the godfather then becomes an investment with a massive rate of returns for the reason that the godfather becomes the 'de facto' governor. This entire process breeds corruption that will eventually grow to be that process will be breached and several contracts' funds will surely have godfather's share.

Defection is not all negative. Certainly, defection has some merit. An instance is Jonathan. His failure to defect to David Progressive Party (DPP) from Saul Depressive Party (SDP) resulted in his untimely death. "Then said Jonathan, my

father hath troubled the land: see, I ask you, how my eyes have been enlightened because I tasted a little of this honey. And Jonathan Saul's son arose and went to David into the forest and strengthened his hand in God. And David said unto the young man that told him, how knowest thou that Saul and Jonathan his son be dead" (Jesse, Elkanah & Nathan, 743 - 683 BC). Jonathan could have lived many days if he had cleaved to the choice man and left his godfather alone.

**Absence of political will:** Adetula, (nd) highlighted that the lack of political will and readiness on the part of the political leaders to undertake and support electoral reformation is one of the key challenges to be addressed. While Nigeria embarks on with its fight against the growing corruption, the subject of how political parties and their nominees attain and use money cannot be overlooked. However, effective regulations of funding for electoral use come with numerous political ramifications demanding broad political will. Effective observance of party funding and observance of rules and regulations is achievable when there is the right political will. Ogundiya (2009) noted that there is a need for strong political will among the political leadership ensuring continuity and doggedness in the fight against the growing and growing corruption in the country. The absence of a sincere political will is not unlikely one of the foremost reasons for the huge corruption growth in Nigeria. Furthermore, despite the nature of the Nigerian state and the challenge of ethnicity that provided a fruitful ground for corruption to grow, there is a poor or lack of political will to execute anticorruption laws. Brinkerhoff (2000) averred that effective anticorruption efforts depend upon sincere political will by the political class. This includes both the political will to commence the battle against corruption, and afterward, the will to maintain the fight over time until results are achieved.

Acho and Abuh (2016) recommended that there should be a universal reorientation of the public as an indispensable condition in electing trustworthy leaders at polls. Leaders with ethical convictions and determined by selfless service delivery are probably to have the required political will to deal with the dilemma of corruption conundrum and sundry self-afflicted ills.

**High Electoral Cost:** Sule, Azizuddin, Sani, and Mat (2017) highlighted the campaign expenses incurred by the PDP Presidential Candidate and the APC Presidential candidate in the 2015 general election. Campaigns and rallies PDP spent N1,280,374,870.00 while APC spent N671,062,200.00. Expenses on Billboards by the PDP were N473,160,000.00 and the APC was N190,380,000.00. The Electronic Media Campaign cost by the PDP was N532,100,000.00 and the APC was N410,050,000.00. The Electronic Media advert cost of the PDP was N3,988,822,125.00 while the APC was N1,064,706,805.00. Furthermore, the Print Media Campaign cost of the PDP was

N2,475,228,301.00 and the APC was N5 79,647,687.00. In Total, PDP was N8,749,685,296.00 and APC was N2,915,846,737.00. These exclude the nomination form fee. Having incurred so much in running an election in Nigeria will corruption decline in the Nigerian public sector?

**Defection to the Ruling Party:** According to Jaja, Jude, and Kingsley, (2014) defection is an act of swapping. Meaning defection is the act of turning from one party to a different party. Party defection takes place in all political structures. It is an international reality and an essential component of political procedure. For Castle and Fett, (1996) in Jaja, Jude, and Kingsley, (2014) defection is the ideologically cross-pressured members who are mainly probably to change parties. On the other hand, Malhotra (2005) in his examination observed that in several nations' party defection is a non-issue and not seem to be a dilemma, while in others the practice pressures government constancy and is taken as very severe (cited in Jaja, Jude & Kingsley, 2014). Plausible, this danger and instability occurring from defections, particularly in promising democracies provoked the enactment of anti-defection laws in several countries. For instance, India passed an assortment of anti-defection laws in 1973, 1985, and 2003 anti-defection law. In accordance with Malhotra (2005), the 2003 law contained that an individual can be prohibited from serving in parliament for voluntarily giving up the membership of his original party (cited in Jaja, Jude & Kingsley, 2014). This legal stipulation seems to have condensed considerably instances of defection in the polity given that one finds it hard to part with one's position or faces parliamentary ejection.

Captivatingly, a comparable law exists in Nigeria. Nevertheless, key deficiencies and incongruence that laden the 1999 constitution, its procedure, and its role have hindered the accomplishment of advantages derivable from the law. For example, the contradictory provision of sections 68 (1g) and 109(1) tends to abate the enforcement. For instance, section 68 (1a) affirms that: A member of the Senate or the HOR shall evacuate his position in the House of which he/she is a part of his election to the House was sponsored and financed by a political party; he becomes a member of a different political party prior to the expiration of the term for which that House was elected. Provided that his membership of the second political party is not as a consequence of separation in the political party of which he was formerly a member or of a combination of two or more political parties or factions by one of which he was formerly sponsored" (Federal Republic of Nigeria, 1999). According to Malhotra (2005), party defection is termed several nomenclatures such as "floor-crossing," "party hopping," "carpet crossing," "dispute" and "waka (canoe)-jumping" (cited in Jaja, Jude & Kingsley, 2014; Mbah 2011). Significantly in Nigeria's

defection history were the massive defections from the PDP to the APC which generated massive tensions. The exodus of 37 members of HOR and 11 senators from the PDP was matched with ill feelings and litigations. This is not unanticipated given that party politics in Nigeria are modified and the apparently non-institutionalization of political parties in Nigeria tends to enhance the scale of confrontations. Furthermore, King and Benjamin (1986) examining the reasons behind party defections, particularly in America, concluded that party defection is most likely to match with significant political events such as changes in partisan control of political institutions, with changes in cardinal economic pointers, and in the period of military variance.

Furthermore, Adiniyi (2018) highlighted that at present, political defections have become a habitual occurrence. A particular single lawmaker decamped twice within a spate of twenty-four hours: first was from APC to PDP and then from PDP back to APC within 24 hours in Nigeria. Politicians' defection was not a common phenomenon prior to the 4th Republic. In 1951 the first defection occurrence occurred in Nigeria (Mbah, 2011 cited in Adiniyi, 2018). However, the velocity of political defection, since 1999, particularly, in the preceding five years is becoming disturbing (Katherine, 2016). Political defection, floor-crossing, party-hopping, canoe-jumping, and party-jumping, also called according to the extant literature, is one of the key facts that reduce the intensification of democracy because political parties cannot perform accurately when its members shift regularly from one party to another frequently. For example, political defection led to the crumpling of democratically elected governments in Lesotho in 1974. While political defection is becoming a standard in Nigeria (Oyin, 2014). It is rare in a good number of African countries such as Ghana, Liberia, Egypt, Togo, and Mauritius (Adiniyi, 2018).

Adewale in Olaolu and Agbana (2015) highlighted that some Nigerian politicians' defection is due to better access to power and the spoils (resources and treasures) of office in the ruling party. Also, to escape political oppression (persecution) probably because of embezzled funds and political enemies. Defections based on this idea are little and far between in Nigeria. In Nigeria, one political ruling godfather noted that anyone who defects to their party will be forgiven his sins. Largely in Nigeria, a huge percentage of the defection is to escape being probed. Defection in Nigeria's contest is not unlikely one of the rationales for corruption growth in the public sector.

In "Party Defection and Sustenance of Nigerian Democracy", Jaja, Jude, and Kingsley (2014) studied the effect of defection on democracy in Nigeria. It also noted that party defections are an essential ingredient of democratic processes. Nevertheless, it is debated that since the current defections are not driven by basic

ideological thought, there is still a propensity that the opponent would still crumble in no distant time especially if the reason is not achieved after the fight as the bond cannot be well-built outside ideology. The work employed content analysis and adopted abstractions from elite theory. It was observed that the absence of ideology and internal party democracy seems to have ignited the widespread squabbles that orchestrated the recent defection. The paper recommended collective re-engineering, reorientation, and mobilization that is aimed at inculcation of novel values and the spirit of entrenching suitable philosophy in Nigeria's party system.

In "The impact of cross carpeting and multiplicity of political parties in Nigerian democratic Process", Badejo and Obah-Akpowoghaha (2015) investigated factors responsible for the increase of political parties, and the defection of parties' members. The study employed primary data and analysis was done through basic statistical tools. The study discovered a number of factors responsible for cross-carpeting and an array of political parties. They are government fiscal grants to parties and politicians making themselves important in the political process. Furthermore, the getting-rich-quick syndrome by party members, unsettled differences among party members, the multi-ethnicity of the country, and the absence of in-house democracy. Finally, cross carpeting is not without merits which are ample choices for the voters in an election, sufficient representation of a range of interests in the country, and it gives the voters and candidates with choice of ideology.

In "Politics of inter-party defections in Nigeria: Who's interest" Mustapha and Mohammed (2018) examined the politics of inter-party defections in Nigeria. The work employed historical and documentary techniques of data gathering and analysis and utilized the systems and organizational theories to devise the framework for the research. The study is important at this point when Nigerian political tone has accommodated over 184 political parties and associations in 59 years of independence, and still experiencing an acceleration of inter-party defections. The study found that inter-party defections are connected to the origin of Nigerian politics of the foremost Republic constitutional and the court's vulnerabilities in managing political cases, introductory character and disposition of Nigerian politics, deficiency of apparent ideological content, unwarranted use of currency, exploitation of constitutional provisions, inability to advance, maintain and support value-oriented political culture are among the key factors that account for the defections disorder in Nigeria. It was recommended that the Nigerian government should via the Attorney-General of the Federation look for

comprehensible judicial clarifications on the sections of the Nigerian constitution handling matters of the defection of politicians.

This work incorporates the Dark Economy Theory introduced by Osagioduwa Lucky in 2022 and the Elite Theory (ET) to analyze the dynamics of political horse-trading and its impact on developing a dependable and transparent democratic system in Nigeria. The ET, as proposed by thinkers like Vilfredo Pareto, Roberto Michels, Gaetano Mosca, and Jose Ortega Gassat, posits that every society consists of two types of citizens (Varma, 1975; Osagioduwa, 2022): the Minority Group (MG), who govern, and the Majority Group (MAG), who are governed. Specifically, Roberto Michels' "iron rule of oligarchy" suggests that in any organization, as it grows, more functions are delegated to the elites, and over time, the constituents lose their ability to effectively direct and control them (Varma, 1975). These theories resonate strongly with the political culture in Nigeria. The Nigerian elites seem to have succeeded in disempowering the majority through various means, including electoral fraud and manipulations of state institutions. Instead of promoting authentic people's participation in democracy, they have concentrated political control in the hands of a small elite, encompassing political parties, electoral institutions, security agencies, and the judiciary. Centralized control leads to aggressive competition, animosity, and challenges in the political system, resulting in bad governance principles in such societies. Furthermore, machine politics are linked to the elites' control of the state's financial system, where they resort to buying support and conscience, even resorting to dishonest means when conventional mobilization becomes difficult (Jaja, Jude & Kingsley, 2014). Hence, the MG, who governs, should exhibit the political will to combat corruption in the country.

#### **4. Methodology**

The researcher embraces the survey design. The population of this study comprises 2921 accounting practitioners in Nigeria. Hence the term the accounting practitioner's view. The respondents were fundamentally accountants and auditors in the public sector in Nigeria. The research was conducted in four states in Nigeria. These states were singled out for this research for the reason that they were convenient for the researcher. The sample sizes of two hundred and sixty-four respondents were used in this study. The research utilized the Systematic Random Sampling Techniques (SRST). The researcher employed Cronbach's Alpha (CRAP) statistical tool in testing for reliability. Copies of structured close-ended questionnaires were administered to respondents with more than 2 years of working



experience. The questions were in Five Likert Scales format. 5 points Strongly Agree, 4 points, Agree, 3 points Undecided, 2 points Disagree, 1 point Strongly Disagree. Table, simple percentage, P value percentage, mean, standard deviation, and chart were used in analyzing the data. In determining the adequacy of the sample size for this research, the Osagioduwa restructured Yemane (1967) sampling technique was used.

Osagioduwa formula:  $n = N / (4 + N e^2)$  Where  $n$  = Number of samples,  $N$  = Total population,  $e$  = Error tolerance, and 4 = adjusted constant.

### Model Specification

#### Conceptual Model

$$CGRT = f(DETRP + AOPW)$$

Where

$CGRT$  = Corruption growth,

$DETRP$  = Defection to the ruling party,

$AOPW$  = Absence of sincere political will to fight corruption,

#### Analytical Model

$$CGRT = \beta_0 + \beta_1 DETRP X_1 + \beta_2 AOPW X_2 + \varepsilon$$

### Data Analysis and Interpretation

**Table 4. Hypothesis One**

Avoidance of prosecution is a key factor behind the defection of the political class to the ruling party resulting to high corruption growth in Nigeria

Responses	SA	A	U	D	SD	Total	mean	S.D
Frequency	100	62	64	24	14	264	3.8	8.0
Percent	37.787878788	23.4848484	24.242424242	9.0909091	5.303030	99.99		
Valid percent	37.787878788	23.4848484	24.242424242	9.0909091	5.303030	99.99		
	P value 61.272727****			P value 14.393939***				
Cumulative percent	37.787878788	61.272727	85.5151515	94.60606	99.99	99.9		

Source: Author's computation

Decision rule: (i) mean score > 2.5 means that the item should be accepted. (i) Mean score < 2.5 means that the item should not be accepted. Decision: the alternate hypothesis should be accepted. The mean value of 3.8 indicates that avoidance of

prosecution is a key factor behind the defection of the political class to the ruling party resulting in high corruption growth in Nigeria. Furthermore, the p-value of 61.272727\*\*\*\*% of the accounting practitioners is of the view that avoidance of prosecution is a cardinal rationale behind the incessant defection of the politicians to the ruling party in Nigeria's political atmosphere. The P value of 14.393939\*\*\*\*% of the accounting practitioners in the Nigerian public sector is of the view that avoidance of prosecution is not the reason for the defection of the politician to the ruling party in Nigeria in the political atmosphere.

**Table 5. Hypothesis two: Accountants and the accounting profession, auditors and the audit profession effectiveness in the war against corruption growth in the public sector in Nigeria is a function of political will by the political leaders to fight corruption**

Responses	SA	A	U	D	SD	Total	mean	S.D
Frequency	113	83	52	11	5	264	4.1	8.8
Percent	42.803030303	31.4393939	19.696969697	4.16666667	1.8939393	99.999		
Valid percent	42.803030303	31.4393939	24.242424242	4.16666667	1.8939393	99.99		
	P value 74.242424****			P value 6.060606****				
Cumulative percent	37.787878788	74.242424	93.93939393	98.10606061	99.99	99.999		

Source: Author's computation

Decision: the alternate hypothesis is accepted. The mean value of 4.1 being above 2.5 reveals that accountants and the accounting profession, auditors, and the audit profession's effectiveness in the war against corruption growth in the public sector in Nigeria is a function of political will by the political leaders to fight corruption. In addition, the p-value of 74.242424\*\*\*\* shows further that accountants and the accounting profession, auditors, and the audit profession's effectiveness in combating corruption growth in the public sector in Nigeria is a function of sincere political will by the political leaders to fight corruption. Meanwhile, a P value of 6.060606\*\*\*\*% of the accounting practitioners is of the view that the accounting profession, auditors, and the audit profession's effectiveness in the war against corruption growth in the public sector in Nigeria are not a function of political will by the political leaders to fight corruption.

## **5. Discussion, Conclusion, and Recommendations**

The result of the study shows that avoidance of prosecution is a key factor behind the defection of the political class to the ruling party resulting in high corruption growth in Nigeria. This however is not in congruence with the submission of King and Benjamin (1986). They examine the reasons behind party defections, particularly in America concluded that party defection is most probable to match with significant political events such as changes in partisan control of political institutions, changes in cardinal economic pointers, and periods of military variance. However, the rationale for defection in America and Nigeria might not be the same. Furthermore, Adewale in Olaolu and Agbana (2015) highlighted that some Nigerian politicians' defection is due to better access to power and the spoils (resources and treasures) of office in the ruling party. Defections based on this idea are little and far between in Nigeria. In Nigeria, one political ruling godfather noted that anyone who defects to their party will be forgiven his sins. Largely in Nigeria, a huge percentage of the defection is to escape being probed. Defection in Nigeria's contest is not unlikely one of the rationales for corruption growth in the public sector. Adewale in Olaolu and Agbana (2015) position was in congruence with the findings of this research when he noted that to escape political oppression (persecution) probably because of embezzled funds and political enemies, politicians in Nigeria move from one party to another. A study by Badejo and Obah-Akpowoghaha (2015) on the impact of cross carpeting and the multiplicity of political parties in Nigeria's democratic process highlighted the following major reasons for political defections in Nigeria. These are the absence of in-house democracy, 2) the Absence of party control 3) unsettled differences amongst party members, and 4) the "Get-rich-quick" syndrome by party elites. Badejo and Obah-Akpowoghaha (2015) did not consider avoidance of corruption as a reason for political defection to the ruling party. However, the finding of this research may be a result peculiar to Nigeria's political environment.

Political defections are a danger to democratic stability in Nigeria (Lawrence, 2017). This danger provoked the enactment of regulations in opposition to defection in some nations. For example, India enacted laws in opposition to defection in 1973, 1985, and 2003 respectively. The law states that a Politician stands disqualified from being in parliament for defecting from his original political party, with or without rationales (Jinadu, 2014). Without very structured political parties and systems, democracy cannot be consolidated suitably and speedily in Africa in Nigeria in particular (Aleyomi, 2013). Captivatingly, a comparable law exists in Nigeria. Nevertheless, key deficiencies and incongruence that laden the 1999 constitution, its procedure, and its role have hindered the accomplishment of advantages derivable

from the law. For example, the contradictory provision of sections 68 (1g) and 109(1) tends to abate the enforcement. For instance, section 68 (1a) affirms that: A member of the Senate or the HOR shall evacuate his position in the House of which he/she is a part of his election to the House was sponsored and financed by a political party; he becomes a member of a different political party prior to the expiration of the term for which that House was elected. Provided that his membership of the second political party is not because of separation in the political party of which he was formerly a member or of a combination of two or more political parties or factions by one of which he was formerly sponsored" (Federal Republic of Nigeria, 1999). However, till recently, no account of any senator or member of the HOR has evacuated his position due to defecting from the party that nominated him.

In addition, the research also found that accountants and the accounting profession, auditors, and the audit profession's effectiveness in the war against corruption growth in the public sector in Nigeria is a function of political will by the political leaders to fight corruption. Adetula, (n.d.) highlighted that the lack of political will and readiness on the part of the political leaders to undertake and support electoral reformation is one of the key challenges to be addressed. While Nigeria embarks on with its fight against the growing corruption, the subject of how political parties and their nominees attain and use money cannot be overlooked. However, effective regulations of funding for electoral use come with numerous political ramifications demanding broad political will. Effective observance of party funding and observance of rules and regulations is achievable when there is the right political will. Ogundiya (2009) noted that there is a need for strong political will among the political leadership ensuring continuity and doggedness in the fight against the growing and growing corruption in the country. The absence of a sincere political will is not unlikely one of the foremost reasons for the huge corruption growth in Nigeria. Furthermore, despite the nature of the Nigerian state and the challenge of ethnicity that provided a fruitful ground for corruption to grow, there is a poor or lack of political will to execute anticorruption laws. Brinkerhoff (2000) averred that effective anticorruption efforts depend upon sincere political will by the political class. This includes both the political will to commence the battle against corruption, and afterward, the will to maintain the fight over time until results are achieved.

The research therefore based on the findings recommends the following:

1. Politicians should only be allowed to decamp if they have spent not less than ten (10) years and above in their current party;

2. Political parties accepting any politician with a corruption profile should be delisted by the Independent Electoral Commission in Nigeria;
3. He that pays the piper determines the tune. Accounting practitioners particularly the auditors should be made completely independent of government control. Their effective effort towards curtailing corruption growth will never be successful without a sincere political will by the political class;
4. Nigerians should vote for honest politicians with the honest will to curtail corruption growth in the public sector.

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