

Original Paper

Corruption, Morale Decadence and Productivity Downturn in the Business World: A Troubled Nation Mirrored in 21st Century Developing Economies

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Abstract

The business world had suffered a lot of decadence in its corporate life notably in the 21st Century. Reportedly, corruption, morale decadence and productivity downturn are some proven challenges inimical to the growth of firms. The situation tends to be more pervasive in consideration of the dwindling economy of many developing nations. Corruption and its dreadful menace have constituted major issues of discourse in the literature of firms and the library of nations. Corruption hurts firms. Poor performing firms relative to corruption suffer morale decadence. Morale decadence and its associated counterproductive work behaviours culminate in productivity downturn. It had permeated many segments of the society, ravaged the corporate scene and left many nations in the travail of financial or economic woes. The principles of morals and leadership ethics have suffered for years. Work morale has deteriorated and productivity has fallen in firms. Illicit acts are noticeable in business institutions. Counter-productive and anti-social work behaviours have characterized a lot of firms in recent times. Budgets and financial records do not only lack the attributes of truth and fairness, but suffer credibility loss and unreliability for years. Institutions and designated authorities (nationally and internationally) have made tremendous effort to fight and exterminate this monstrous canker called corruption from the business environment. Yet, not much is achieved, rather much is required. Productivity downturn has not only caused many firms to collapse, but it has also caused economic recession in nations. This paper attempts to proffer useful inputs in the determination to fight corruption in the business world, recover trust and confidence amongst the members of business communities, heighten employees' work morale and engender productivity upturn in business institutions.

Glossary of Keywords:

- **Economy:** Economy is a country when someone is thinking about its economic system. (McConnell, 1989).
- **Economic System:** The state of a country in terms of trade, industry, wealth and supply of money (McConnell, 1989)
- **Corruption:** Corruption refers to dishonest or illegal behavior perpetrated by doing activities to make money or gain or keep power (Ackerman, 2001)
- **Morale:** Morale is the feeling employees have towards their jobs, fellow workers and the company (Brown & Petrello, 1989).
- **Productivity:** This is the amount of goods and services a worker produces (Rachman & Mescon, 1995)
- **Firm:** A firm is a business organization which performs specific functions in the production and distribution of goods and services (McConnell, 1989).

1. Introduction

The business world may be described as the business population within the globe. It is an integral part of the global economy and constitutes a major aggregate of the private sector. Business world incorporates all economic units or firms engaged in the fabrication (production) and distribution of goods and services needed by the society. Although the past years had witnessed tremendous effort in this direction, the steadily flow of accounting texts, business journals and research literature are in support of the fact that much still remain to be done in the areas of corruption, morale decadence and productivity downturn in the business world.

Employees are expected to exhibit behavior that is completely professional, ethical and acceptable in the work place (Kojola, 2008). Such behavior will significantly steer employees' morale towards improved productivity in firms. But corruption has brought the opposite to that intended. It has become a bane in the life of some nations. We are in the era which businesses suffer corruption, morale decadence and productivity downturn particularly in the developing countries.

The magnitude of corruption in the society is worrisome. Bribery and other financial scam have ravaged the corporate scene for sometime. Cases of illicit acts in firms are preached in media houses and discussed in available literature till today. Unreliability in the corporate system, non-transparency, perception of unfairness and mistrust have characterized the business population for some years.

At the local and international scenes, there are reported cases of financial fraud of different dimensions. Some of these worth mentioning include bribery, creative- budgeting and extra-budgeting spending, diversion of funds to private accounts of chief executives, plundering of some countries' banks, internet fraud, dupers in banking institutions and the use of fake cheques, money laundering, financial and criminal conspiracy, looted funds traced to the nations treasury, fraudsters in the military, Abacha's Loot and the Great Cover-up (Umo, 2015; the News, 1999/6/7; Vanguard 1998/10/1; Ackerman, 2001;

Lambsdorff, 2002). Counterproductive and anti-social work behaviours have been mentioned in firms. Some of these include resistance to corporate policies, non-adherence to instructions given by superiors, cyber-loafing and social-loafing. These behaviours have resulted in high level of associated ethical, social, legal and financial costs in firms.

Employees' morale is dampened and productivity in firms has fallen. The situation has become more disturbing in consideration of the economic recession many nations are facing today and in particular the developing nations that are yearning for international support in some years. Employees are yet to determine why they need to be productive and social in their work behavior for the period they remain members of business organizations. There is high need to create the awareness that corruption free business climate is inevitable in firms. Such climate coupled with heightened work morale will boost productivity upturn in the years to come.

In a country like Nigeria, the economy was seen, classified and still remains an import dependent economy (Umo, 2015). Corruption has assumed a greater dimension and succeeded to raise a serious concern for all. Budgets are released willy-nilly and have lost credibility for some years. Employees' confidence in the organizational reward system have started to erode. Morale and productivity had suffered for years. This is attributed to the fact that the financial planning model lacks attributes of truth, fairness and credible implementation. Financial records are cooked and accounts are padded in many business institutions today.

From the aforesaid, we seem to be entering into a new era which the challenges are to combat and eradicate corruption from the business world, raise moral culture and leadership ethics in firms, recover interpersonal trust and shared feeling of confidence in business institutions, redeem corporate image or reputation which was tarnished for years and target productivity upturn to boost the global economy ahead.

2. Corruption

Corruption refers to an illegitimate exchange of resources involving the use or abuse of public or collective responsibility for private ends, such as gains, benefits, profits or privileges (Albrecht, Cherrington, & Romney, 1980; Okigbo, 1987; Kalu, 1987; The News, 2000/11/6). This meaning include corruption between organizations and political agencies (when public power is misused) and between organizations and organizations (when collective responsibility is abused) (Kalu, 1987). In a narrow sense, corruption involves a bureaucratic behavior that deviates from the norm or violates rules specified by a given political context, and is motivated by private gains that can be accrued from the public role. It involves the role behavior in any institution (not just government or public service) that violates formally designed role obligations in search of private gain (Lambsdorff, 2002; Schleifer & Vishny, 1993).

Corruption is a complex and multi-faceted phenomenon with multiple causes and effects occurring as it takes on various forms and functions in differing contents. In this paper, organizations of major

concern are business organizations, otherwise referred to as profit-driven institutions. These profit-seeking institutions have a greater obligation for curbing corruption. The majority of corruption takes place between business organizations and political agencies, both domestically and internationally (Ackerman, 2001).

An organizational view of corruption is a frontier and challenging issue in the realm of management and organization research. A survey of Transparency International identified four thousand (4,000) books and journal articles published between 1991-2001 with corruption as their main theme. Of those,

- 74% addressed politics and public administration issues
- 10% took a historical perspective
- 9% focused on law and the judiciary
- 4% on Economics
- 3% on business ethics

(Agut, Piero, & Salanova, 2005).

The former debacles of many well known companies from the eve of the 20th Century through the dawn of 21st Century are in living memory. Few to be mentioned ranges from the US companies Enron to the China's GITIC and Yuanhua Group which raised the profile of corrupt activities and organizational repercussions in the period mentioned above (Ackerman, 2001).

Many scholars such as sociologists, political scientists, legal colleagues and macroeconomists that deal with corruption have fundamental paradigms which they bring into the analysis of the phenomenon. Admittedly and in their views, corruption hinders public welfare and social development. It is associated with non-transparent economic institutions, low paid workers, shortage of independent and well-functioning market mechanisms, weak economic institutions, weak legal system and its enforcement (Albrecht, Cherrington, & Romney, 1980). But the issue of major concern is lack of necessary tools to address the contexts, behaviours and processes that constitute corruption at the organizational level.

An organizational perspective towards corruption is worth mentioning for many reasons:

- a) An organization is a basic unit of corruption practice. Most corrupt activities take place between profit-driven organizations (bribers or donors) and government officials (corruptors or recipients)
- b) Organizations that are motivated to bribe for transaction specific gains are partly responsible for the reason why corruption is difficult to eradicate. Unlike individuals, corrupt organizations cannot be arrested and therefore, they only face legally prescribed sanctions. Unless organizations are fully prepared to resist corrupt practices, it shall be very difficult to eradicate corruption in any society.
- c) An organization is a window through which to see a nation's corruption climate. Corruption may be a passive reaction to cumbersome regulatory environments that impose a hurdle to business development or an active seeking of economic rents from corruption-generating opportunities.
- d) Knowing organizational implications of corruption is imperative. (Umo, 2015).

The increased incidence of management fraud has resulted in greater pressures on auditors to detect fraud. In response, the accounting profession has established standards concerning auditors responsibilities to detect errors or irregularities, and a commission created by the American Institute of Certified Public Accountants concluded that the auditor had a duty to search for fraud (Albrecht, Cherrington, & Romney, 1980).

An interdisciplinary study of fraud by Peat, Marwick, Mitchell Foundation include an extensive review of literature and a search of criminal records, legal documents and a computer fraud file gathered by a management systems executive. This evidence suggested that fraud resulted from an interaction of situational pressures, opportunities to commit fraud and personal characteristics. Fraud is increasing because:

- It is difficult to detect
- It is not subjected to serious punishment
- It is condoned to some extent by society (Umo, 2015).

Generally, corrupt practices include bribery, fraud, extortion and favouritism. The US foreign corrupt practices Act 1977 (FCPA 1977) describes bribery as an offer, promise or gift or undue pecuniary or other advantage whether made directly or through intermediaries, to a person holding public office for that person to commit an act or refrain from acting in relation to the performance of official duties (the US Conference Board, 2000; Ackerman, 2001). As the primary form of corruption, bribery is the payment (in money or kind) given or taken in a corrupt relationship. Other terms for bribery include kickbacks, red envelopes, gratuities, grease money, facilitation payment, expediting fees, just to mention but few (Albrecht, Cherrington, & Romney, 1980). To most firms or enterprises, bribery of public officials is the most prevalent form of corruption. Fraud is an economic crime that involves some kind of trickery, swindle or deceit.

Favouritism is a mechanism of power that privatizes public resources and connotes highly biased distribution of state resources, no matter how the resources were accumulated in the first place. It is the human proclivity to favour friends, family and anybody close and trusted. It is usually at the expense of public interests. Favouritism is a misuse of public responsibilities and connotes a corrupt distribution of public resources (Umo, 2015). However, the meaning of corrupt acts varies across nations.

2.1 Organizational Consequences of Corruption

In general, corruption is illicit, immoral, unethical and illegal (Britt & Jex, 2008; Agut Piero & Salanova, 2005).

Organizations noted for corrupt activities fail fully to realize the serious consequences, both visible and invisible. In some cases, corrupt behaviours can cause the organization to suffer enormously from many damages or penalties that are so enduring and far-reaching that no single gain can compensate.

If an organization is identified with corruption, employees' morale, corporate transparency and productivity are seriously impaired. It is difficult to believe that a firm whose managers and employees have lost their senses of rightness and pride could still end long-term profits on a continuous basis.

When employees' morale and corporate transparency are jointly low, the management or employees are more likely to act unjustly and disloyally in the performance of their duty (explicit or implicit) towards the company, taking advantage of their offices or responsibility to obtain a benefit for themselves or for another (may be a friend or relative) (Duane, Ellen, & Schultz, 2010).

In corrupt firms or enterprises, managers and employees do not buy or sell on best terms as regards price, quality, service, etc. For instance, they may fail to realize the consequences of their illicit acts which they cause:

- By putting the company's reputation at risk
- By encouraging others to act in the same way
- By depriving the company of some right or property, or
- By creating conditions that will permit corruption to go unnoticed (such as concealment of information and falsification of company records) (Umo, 2015)

Corruption increases cost and plagues the firm's reputation, thereby deteriorating performance. It is an evolutionary hazard in the long run. It causes low level of productivity and hinders firm's growth through four interrelated channels namely cost effect, risk effect, punishment effect and image effect.

2.1.1 Cost Effect

All the transactions which entail some elements of corruption inevitably involve financial costs. A company does not only pay more but also assume more risk when corruption is high. The cost effect directly disrupts a firm's growth potential.

According to Duane, Ellen and Schultz (2010) the consequences of corruption are high costs in the form of

- Financial costs such as transaction cost, inefficiency, fines.
- Social costs which include loss of reputation and the creation of atmosphere that favours corruption.
- Ethical costs such as deterioration in production and corporate culture.
- Legal costs which include accusations, law suits and penalties.

2.1.2 Risk Effect

Because of their illicit nature, all corrupt activities are highly risky for all actors. Such activities are always based on oral agreement that are covert, hidden and non-transparent (Lambsdorff, 2002). The degree of risk is a function of the bureaucratic corruptor's willingness, power, position, experience and network. Since many corrupt acts are associated with many people (including officials, businessmen and others who may not even know each other), the discovery of a criminal fraud in any stage of the corruption web could quickly impose high risks to every one else linked to the network. When a firm uses bribery to achieve its business goals, the entire organization is thus involved in the risk and unpredictable process. Any person belonging to the top or middle management can risk the whole company's reputation if he is found to be engaged in corrupt acts for organizational purposes (Lambsdorff, 2002).

2.1.3 Punishment Effect

When a criminal fraud of corruption for an organizational purpose is discovered, both the individual and the organization will be punished institutionally, legally and disciplinarily. Therefore, according to Umo (2015), punishment effect may be categorized into institutional punishment, judiciary punishment and disciplinary punishment. These are discussed below:

- **Institutional Punishment**

Institutional punishment includes the re-organization of the entire firm led by government authority, removing members of the management (especially top managers) involved in bribery or fraud and rectifying a series of operational and financial policies. It should be mentioned that it will take several years for a firm to restore its normal business after re-organization by the government. The affected firm will have to re-build business connections and its reputation. This may take time and probably years.

Other modes of institutional punishment may include the cancellation of institutional membership in industrial associations, removal of preferential policies previously provided by government and placement of quasi-auditors in top management decisions or Board meetings.

- **Judiciary Punishment**

Admittedly, judiciary punishment is usually hard. It includes criminal sanctions as well as economic fines.

- **Disciplinary Punishment**

Relatively, disciplinary punishment is parochial and affects only those middle managers who are directly involved as well as senior managers who are indirectly engaged. Notably, its impact on business operations can be crucial.

Disciplinary punishment against the important managers of a firm by governmental authorities demotes or freezes their business posts. This substantially deters their future commitment to the firm. After punishment, the affected managers will quit their jobs and admittedly, most of their customers and networks go with them.

Generally, it must also be mentioned that punishment sabotages the firm's reputation or legitimacy which further deters the gradual growth and development in firms.

2.1.4 Image Effect

Managers and employees represent their company's image on and off the job. Their actions are reflective of their organization. The image effect mainly lies in the stereotypical loss that either increases cost or reduces the income stream of the firm (Britt & Jex, 2008). Many customers or consumers around the globe purchase products according to the stereotype or image of the firm. For instance, when an organization's engagement in corrupt act is publicized, customers or consumers quickly form a stereotype that such an organization is poorly managed, produces defective goods and is incapable of ensuring customer service (Umo, 2015). Once a firm is perceived as fitting with this stereotype by the market, its survival and growth trend will be impaired.

Available management and research literature suggest that organizational image is positively associated with firm's productivity and general performance; and that social image and organizational identity are reciprocally interchanged (Duane, Ellen, & Schultz, 2010; Umo, 2015).

Poor performing firms tend to use more bribery as a prescription to cure their ailments. But more bribery further increases costs and plagues their reputation in the society generally and in the global market specifically.

2.2 Other Consequences of Corruption

Other consequences of corruption are highlighted below:

2.2.1 Corruption as Strategic Impediment

Corruption may be viewed as a strategic impediment. This is mainly manifested in resource misallocation, capability—building deterrence and lack of confidence and predictability. In a competitive environment, firms' growth depends on their dynamic capabilities such as organizational learning, knowledge upgrading, continuous innovation and innovative corporate culture. In a corrupt culture, none of these dynamic capability mechanisms can be fostered or nourished. Because many corrupt acts are actually performed by individual employees on behalf of the organization (often described as an autonomous moral entity) it is observed that corporate integrity usually suffers (Britt & Jex, 2008).

A firm relying on bribery generally perceives corrupt acts as a substitute for innovations whether in technological advancement or organizational skills. It may expect bribery to be quicker, and perhaps more effective, strategic instrument by which it may accomplish its organizational goals, rather than focusing on building and upgrading its dynamic capabilities. When top management attaches high importance to corrupt acts, firms may experience greater organizational inertia and less commitment to the development of new organizational capabilities. Lack of predictability, confidence or trust always accompanies corrupt deals, which in turn causes productivity to fall and impedes business growth and development.

Corruption is a product of mismanagement. Loss of confidence can be viewed in two perspectives.

- Confidence of outside stakeholders, especially investors and creditors, is adversely affected by a focal firms corruption, and
- Confidence of internal managers is undermined by fears of leakage of illegal activities.

Both types of confidence loss undercut business evolution (Umo, 2015).

2.2.2 Dishonesty and Untrustworthiness

Corruption can hurt a firm's competitive position in the market because it is associated with dishonesty and untrustworthiness. A person who will not exploit the other person's exchange vulnerabilities is an exchange partner worthy of trust. While trust is an attribute of a relationship between exchange partners, trustworthiness is an attribute of individual exchange partners. According to the resource-based view, credibility is an important resource which creates competitive advantage and distinguishes a firm from its rivals (Umo, 2015). Corrupt acts, however, precipitate dishonesty and dissipate credibility. When a

firm is involved in corruption and bribery, other firms will perceive it as unreliable and will avoid conducting business with it. Accordingly, dishonesty and unreliability destroy, rather than stimulate business networks (Umo, 2015).

Corruption is illicit in nature. This attribution mirrors untrustworthiness of a business organization. A basic pre-requisite for a firm's reputation and trustworthiness is adherence to the law (nationally and internationally). This paper wishes to submit inter-alia:

The trustworthiness of a firm is in a large part embedded in the credibility and honesty of top management. It must be an acceptable view that corruption will have an enduring impact on the firm as long as it exists. Until corrupt managers are removed from the firm.

In an increasingly competitive environment, long term relationship with suppliers, buyers, distributors and other firms affecting a firm's backward or forward value chain becomes fundamental. A break in such long term relationship as a result of corrupt act longitudinally and fundamentally hampers a firm's market reputation and competitive advantages. Restoring old relationships and initiating new networks may take years if an incidence of corruption and bribery occurs. Moreover, unreliability and untrustworthiness arising from corrupt activities reduce consumer loyalty in the services of a firm. This further inflates a firm's competitive disadvantage in the market. In the perception of most consumers, corporate immorality constitutes organizational impairment. It mirrors operational deficiency in firms. Furthermore the danger of untrustworthiness which arises from corruption can be discussed. Importantly, trustworthiness is paramount in facilitating implicit long-term contractual ties to employees, suppliers and customers. For instance, implicit contracts will be tenuous and limited in a business organization which does not have a reputation for trustworthiness. In such an organization, the cost of writing and monitoring contracts coupled with the cost of supervising employees, suppliers or buyers will be much higher. Conversely, a moral reputation can build a strong body of superior suppliers, employees, distributors and customers for the firm. This will reduce transaction cost in the long run through repeated exchanges.

Untrustworthiness may be viewed from the population perspective. If all firms are considered untrustworthy because of involving in one form of corruption or the other, such unscrupulous and widespread behaviours can gradually destroy or erode public confidence in the market and seriously hinder the ability of honest businesses to carry out their activities. Consequently, the entire market system shall leave itself open to allegations of immorality and illegitimacy which will culminate in undermining both the corporate and market efficiency.

2.2.3 Problematic Leadership and Poor Business Morality

Corruption is associated with mismanagement. It is an act which violates business ethics. It is a behaviour that shows disrespect for business principles at arms-length (Umo, 2015). Corruption connotes problematic organizational leadership and poor business morality. This is because top management are often more or less involved in corrupt activities. Available business literature and

empirical studies are in support of the fact that under such leadership, it is impossible for a firm to have an innovative culture, efficient administration, transparent communication, effective information flow and productive collaboration across departments (Ackerman, 2001).

2.3 Mechanisms for Fighting Corruption in Organisations

Corruption has been a distinguishable enemy in the business world. In the history of many nations, this dreadful canker called corruption has ravaged the corporate scene and brought many firms to their knees. Its pangs have culminated in economic hardship and brought untold suffering to the populace of many countries. This paper, thus, submits:

Corruption is a bane that must be fought with utmost might. It must be exterminated from the corporate life of organizations. Its name must be expunged from the financial records of firms. Its effects should no more be mentioned in the library of nations.

Anti-corruption moves in any society cannot be successful unless institutions join in the battle against corruption. Such moves are expected to yield intended results before they are considered effective. The following means can yield intended results when fighting corruption at the organizational level.

- Purpose oriented organizational structure
- System of compliance and organizational control
- Moral principles and ethical leadership

2.3.1 Purpose Oriented Organizational Structure

Corruption can be detected, minimized and corrected through skillfully designed and purpose oriented organizational structure. An organizational structure spells out the content of jobs, specifies a monitoring process and regulate ways to fulfill tasks and responsibilities (Bittel et al., 1999).

Integrity is the quality of being honest and having strong moral principles. It is the disposition and behavior directed at realizing the wholeness of an organization. It implies strict adherence to moral code in organizations (Umo, 2015). It is critical to maintain corporate integrity because many corrupt acts are usually performed by individual employees on behalf of the organization. Formal organizational structure is a necessary mechanism to maintain this integrity and realize legitimate moral expectations in a coherent manner. Some business organizations are highly decentralized and globalized. For the purpose of maintaining corporate integrity, structural formalization is inevitable in such organizations (Umo, 2015). This entails having a corporate headquarters or an administrative centre of anti-corruption policies and procedures through integrated structure. It can also involve education, directing and rectifying illicit behaviours by establishing an anti-corruption committee. Sometimes, a business institution might seek to deter corruption by the appointment of a corporate compliance officer within an existing organizational structure.

The committee members or compliance officer can be saddled with the responsibility of drafting the codes of conduct, educating and training the employees on compliance procedures. The membership can include senior members of management and key officers of the firm who can influence overall

company policy on issues relating to integrity. Below are the procedures which a business organization can adopt to document key aspects of its compliance effort and also monitor its programme for effectiveness:

- Reporting of minor incidents within the firm can serve a useful purpose in emphasizing a zero-tolerance policy for questionable behaviours. It should be stated that failure to report such occurrences may lead to the conclusion that such irregularities will be tolerated (Umo, 2015).
- Building an effective system to enhance detection of corrupt activities at the early state is inevitable. This entails auditing and monitoring of systems of internal control and having clear and concise accounting policies that prohibit inadequately identified transactions (sometimes known as off-the-books account). Firms should ensure that they monitor their financial records in order to highlight book-keeping entries that may disguise illegal bribery (Umo, 2015).
- Structuring or creating effective reporting mechanisms coupled with adequate policies are inevitable. The policies should carry the attributes of confidentiality, non-retaliation and other safeguards relating to reporting (Umo, 2015).
- Understanding the firm's position as regards employees' discipline and retaliation is of great importance.

Sometimes ordinary channels may fail in an organization. A firm can adopt whistle-blowing systems to achieve open communications. Whistle-blowing is the act whereby a person or persons inform designated authorities or the public that an organization is engaging in illegal acts or corrupt practices (Umo, 2015).

Therefore organizations should ensure that their employees understand that failure to comply with their anti-corruption policies and procedures will result in disciplinary action, ranging from minor sanctions to more severe punishment such as termination of appointment (Umo, 2015). It should be mentioned that a special telephone line that the organization can use in order to get information or talk about corruption (hotlines) will be beneficial. More also a direct telephone line between heads of government or designated authorities in different countries (help lines) will be found useful (Umo, 2015). Such communication can build employees' confidence that the organization will neither tolerate retaliation against whistle-blowers nor false reporting.

2.3.2 System of Compliance and Organizational Control

A business institution that wishes to fight corruption should maintain an effective system of compliance and organizational control. The compliance system should incorporate a code of conduct and a programme of ethics. The organizational control should aim at minimizing corporate immoralities. Organizational control will

- Promote clear information and expectations about legal and ethical behavior
- Increase the likelihood of detection of illicit acts

- Assure the punishment of immoralities
- Reward desired behavior
- Discipline those who engage in corrupt activities

(Ulrich, 2008; Umo, 2015).

The system of compliance begins with written commitments in areas of business ethics that are relevant to the firm's activities. This implies a code of corporate conduct which is described as a framework that provides a set of legal and ethical guidelines for employees to follow (Umo, 2015). Such code shall include voluntary expressions of commitment, made to influence or control behavior for the benefit of the firm itself and the communities in which it operates. It spells a set of moral principles or rules of behavior that are generally accepted by the firm or the society. The code is developed in order to raise employees' awareness of corporate policies and enlist their support in the fight against corruption.

Corporate code of conduct should be framed to contain precepts and mandates meant to specify practices, provide clearly stated provisions that are related to moral behavior and ethical concerns. It should also show detailed sanctions and enforcements including the methods of investigation and detection.

Organizational control system incorporates compliance programmes. It is a system that encourages shared ethical aspirations and desired compliance with rules. Compliance programmes intend to bring the behavior of organization members into conformity with a shared ethical standard. Such compliance programmes may include employees' training, due diligence and formalized procedures.

To fight corruption morally and ethically, training is required at every level of the organization. All employees in the firm should be educated regularly on ethical and compliance programmes and should include senior management officials and Board members. For any organization which is highly decentralized and globalized, it may also be considered necessary to train overseas employees about the host country's anti-corruption laws (Umo, 2015).

To ensure that anti-corruption processes are effective and efficient, undertaking due diligence is of considerable importance. The firm can use due diligence reviews to prevent potential harm to the firm's reputation. An organization knows the sub-units or individuals that have the propensity to engage in immoral acts or corruption. The firm should not delegate substantial discretionary authority to such sub-units or individuals (Umo, 2015). Moreover, ethical practices in the firm should incorporate formalized mechanisms for evaluating moral and ethical performance and the provision for rewarding or punishing behavior. These may include:

- A formal department of ethics saddled with the responsibilities of initiating, co-ordinating and supervising a company's anti-corruption process
- A cross-functional committee for setting and assessing ethics, policies and procedures
- Establishing a system for auditing and reporting violations of morals and ethics of the firm.

(Lambsdorff, 2002; Duane, Ellen, & Schultz, 2010; Umo, 2015).

It should be mentioned that employees of the firm can be motivated to behave morally and ethically by incorporating ethics into the selection, job and analysis procedure, discipline and performance appraisal.

2.3.3 Moral Principles and Ethical Leadership

Moral principles constitute the basic ingredients in the context of moral culture of firms. They dictate the moral tone for an organization. Moral principles seek to deter corruption by encompassing values, social rituals, statements, visions, customs, slogans and role models that are unique to and used by organizations in a business setting (Umo, 2015).

Rather than being theoretical, the tone of moral principles should be constructively practical. This shall help the management by providing them with detailed anti-corruption statements on how to make day-to-day operational decisions. For instance, moral principles can categorically imprint in the minds of organization members that there is no inconsistency between profitability and refusing to bribe. In addition, such principles should suggest that the firm will not compete for business where bribery is a requirement. Firms should develop procedures for communicating their anti-corruption information to employees in various locations, sub-units or hierarchies. Anti-corruption effort of multi-dimensions is necessary within the firm in order to enhance compliance with moral principles (Umo, 2015).

Ethical leadership envelops visions and commitment aimed at combating corrupt activities in the organization. It spells out the moral standards for a firm by focusing on integrity of common purpose. Leadership embodies top management, chief executive officers and Board of Directors. In a globalized organization, it includes regional or country managers (Umo, 2015).

Leaders should not only be champions but should also be role models in firms. As role models, leaders are expected to set a positive ethical climate (Ackerman, 2001). This is because employees (who are equally human beings) are social beings and accordingly, they are significantly influenced by other human beings. Unless there is sufficient commitment from its leadership, it may not be possible for an organization to project itself as a reputable citizen of the business world (locally and internationally).

Leaders are expected to identify corruption as a canker to a firm's long-term success, growth and survival. A firm should develop mechanisms for communicating its anti-corruption dictates in an open environment, encourage the participation of its members and promote the feedback. Employees should be made to know whom they should report all manners of violations or ask questions in relation to moral principles.

Generally, organizations differ in the extent to which they emphasize moves or mechanisms in the fight against corruption. This is because the firm's needs are different and the effectiveness of these moves in combating corruption varies.

Sometimes organizational structure, system of compliance and organizational control, moral principles and ethical leadership may not be sufficient to redress immoral activities in business organizations. Rather, series of desired changes may be necessary. Some of these shall include:

- Restructuring the corrupt sub-units and replacing their leadership.
- Formalizing and routinizing anti-corruption procedures, actions and norms into everyday organizational activities.
- Dismissing offending Board members, senior managers and departmental managers (sub-unit executives).
- Establishing an anti-corruption office which initiates, mandates, coordinates and supervises all corruption-resistance (anti-corruption) activities.
- Linking ethics to personal consequences to fortify each employee's compliance and encourage salience in each individual's minds (Schleifer & Vishny, 1993; Umo, 2015).

It is worth mentioning that code of conduct should be distributed to every member of the organization, and if necessary, translated into the languages of foreign countries where the organization operates.

3. Morale and Its Decadence in Firms

Morale is the collective attitude of workers towards each other, their work and management. It refers to the state of discipline and spirit in a person or group (Appleby, 1998). It is a general attitude or outlook of an individual or a group towards a specific situation. It connotes the level of a person's cheerfulness and confidence, and the level of enthusiasm with which he or she engages in activities (Rachman & Mescon, 1995).

Morale implies the feeling employees have towards their jobs, fellow workers and the company (Brown & Petrello, 1989). It embodies the amount of confidence and enthusiasm that a person or group of persons have about a task or job. It is the mental and emotional condition (as of confidence, enthusiasm or loyalty) of an individual or group with regard to the function or task at hand.

Morale influences and is influenced by such factors as courage, confidence and determination. It can seriously affect both the well-being and performance.

When morale is high, work is done willingly and with less supervision. More also, the spirit and confidence of an employee or group are generally good resulting in a high level of motivation and productivity. High morale will boost team spirit. All members of the group shall know that every member is working to achieve the corporate goal. High morale will enhance co-operation among members or departments within the firm and this will ensure that moral principles and leadership ethics are obeyed willingly. When managers try to raise the morale of their workers, they try to find ways to make them work more zestfully and to produce at their maximum capacity (Rachman & Mescon, 1995; Umo, 2015).

When morale is low, productivity is usually correspondingly poor. Low morale will cause team spirit to suffer and productivity will be adversely affected. It will also result in poor quality of performance and problems will arise (for example, with a high labour turnover and absenteeism). The remedy for lack of team spirit is to give employees good education and knowledge of the other person's or section's problems and to make them aware of the fundamental inter-relations between departments.

Morale decadence describes the deplorable state of employees' loyalty, confidence and enthusiasm in business institutions (Umo, 2015). It depicts a general downturn in the level of employees' trust, confidence and cheerfulness in business environments. It connotes a trend of regressivity in employees' cheerfulness, confidence and trust as they engage in firm's activities (Umo, 2015).

Morale decadence brings to the limelight the recent upsurge in the level of corporate immoralities in business organizations. It is a little wonder that some illicit acts or deviant behavior have characterized many 21st century firms in the business world. Many business and research literature carry reported cases of collapsed business institutions, creative budgeting, fraud and bribery, contract inflation, creative bookkeeping, mistrust, inter-personal and interdepartmental strifes, and other illicit behaviours (Umo, 2015).

In the life of many firms, morale decadence has posed some serious problems. Employees' courage is deteriorating. The state of discipline and spirit in workers is now the opposite to that intended. Employees' attitude towards their jobs, fellow workers and the company is worrisome. It has raised questions about the growth and survival of business institutions in the near foreseeable future. Work is not done willingly but under tight supervision. Productivity has suffered in the face of poor employees' commitment.

4. Productivity and the Horrendous Downturn

Productivity is the measurement of production performance using expenditure of human effort as the yardstick. It is a measure of the output of goods and services relative to the input labour, materials and equipment (Cascio, 1992). It implies the amount of goods and services produced from a given amount of resources. Productivity is the amount of goods and services a worker produces. It is a measure of production efficiency with which goods and services are being produced. It connotes efficiency with which resources are converted into commodities and/or services. It is the rate at which goods and services are created (Skinner & Ivancevich, 1992; Umo, 2015). Productivity can also be described as the rate at which a worker, a company or a country produces goods, and the amount produced compared with how much time, work and money is needed to produce them (McConnel, 1989).

Improving productivity means getting more out of what is put in. It does not mean increasing production through the addition of resources such as time, money, materials or people. It implies doing better with what a firm has. Improving productivity is not working harder; it is working smarter. Today's business world demands that we do more with less: fewer people, less money, less time, less space and few resources generally (Umo, 1999).

Productivity downturn implies a drastic fall in the level of productivity in business organizations (Umo, 2015). It connotes firms producing less with more resources. It is synonymous with under-utilization of production capacities in relation to the input labour and other resources. It is the opposite of that intended in relation to the rate at which a worker, firm or country produces.

Productivity downturn may be described in relation to the time a nation faces serious economic depression. In such country the economy is notably weaker. It depicts a situation in which business or economic activity in relation to productivity diminishes. In such situation, firms achieve less although they spend more time, materials, resources and money (Umo, 2015). Productivity downturn portrays a difficult time for the economy of a given country, where there is significantly less trade and industrial activity than usual and many people are poor or without jobs. It shows a backward movement from the initial position and direction a nation's economy was moving (Umo, 2015). The affected economy is characterized by travails of difficulties and corporate woes.

5. Related Global Reports and Empirical Studies

Some Global Reports are worth mentioning:

a) **Cost of social-Loafing**

Cost of social-loafing implies reduction in employees' efforts and work output. When working in groups, the cost of social-loafing in group tasks is estimated as twenty percent (20%). Social-loafing tends to increase with the size of the group (Pinder, 2008).

b) **Cost of Cyber-Loafing**

Cyber-Loafing connotes internet-loafing (Umo, 2015). It is responsible for thirty to forty percent (30%-40%) decrease in employees' performance and was estimated to have cost the US businesses five billion, three hundred million dollars (\$5.3 billion) in 1999 (Duane, Ellen, & Schultz, 2010). A study of cyber incivility also showed that higher levels of incivility are associated with higher job turnover rates (Ulrich, 2008; Agut, Piero, & Salamova, 2005).

c) **Cost of Bullying**

Costs of bullying include losses in productivity, higher absenteeism, higher job turnover rates and legal fees when victims of bullying sue the company (Bakker & Demerouti, 2007). In US, reported incidence of bullying is ambiguous with rates being reported from under 3% to over 37% depending on the method used to gather the incidence statistics (Bakker & Demerouti, 2007).

d) **Employee theft**

Employee theft refers to an employee taking things not belonging to him from an organization (Umo, 2015). It is estimated to account for billions of dollars of loss globally each year (Agut, Piero, & Salanova, 2005). At least one study suggest that forty five percent (45%) of companies experienced financial fraud with average losses of one million, seven hundred thousand dollars (\$1.7 Million) (Duane, Ellen, & Schultz, 2010).

Some related researches in Nigeria highlight the following:

➤ In his studies on the "Impact of Budgetary Process on the Morale, Motivation and Productivity of Employees", Umo (1999) submitted thus:

The Employees after observing the magnitude of corruption in the Nigerian Society are only ready to be productive if they are able to

determine why they need to be productive. Many of them complain that the work is not “their own”. The work belongs to the manager, director or the Board. They exhibit attitudes considered inimical to work ethics.

- In his research work on “Labour and Management in Nigeria”, Ogunnika (1984) stated:

The Nigerian employees felt alienated when they are aware of the huge corruption going on within and amongst the management or accountants who impose their budgets, policies and programmes on them. The average Nigerian worker is disillusioned. He looks frustrated and regresses. This results in poor productivity.

- In his studies on the “Impact of Employees’ Behaviour on Budgetary Performance of Manufacturing Companies” Umo (2015) selected ten quoted firms in Nigeria for the research. The researcher submitted inter alia:

Corruption has permeated all segments of the Nigerian Society. Employees’ Behaviour Standards have fallen. Work morale is dampened and employees’ motivation is the opposite to that intended. The decline in productivity has raised serious concern.

6. A Troubled Nation Mirrored in Relativity

Nigeria is one of the developing countries in the globe. It is a nation plagued by economic hazards, in which the business sector is included. Thus, it is facing a situation which the economy is moving in a direction opposite to that intended. This is described as a period of economic recession. It is a time, in the life of Nigeria as a nation, which the economy is identified with travails of difficulties: when there is less trade and industrial activity than usual and notably many people are poor and without jobs (Umo, 2015). It is a period associated with productivity downturn particularly in business institutions.

Corruption had been, and it is still, one of the factors contributing to morale decadence and resulting productivity downturn in Nigerian firms. The employees are demoralized in the face of unreliable corporate financial plans and non-transparent management. This is more so when the employees became aware of the huge corruption going on within and amongst the members of management or accountants who impose their financial plans, policies and programmes on them (Umo, 2015).

After independence and over the years, Nigeria as a nation has suffered a lot of decadence in various aspects of her national life, especially during the prolonged period of military dictatorship under various heads.

The political and business climate had become so bad that by 1999 when the nation returned to democratic rule, and even in the subsequent years’, many administrations inherited a pariah state noted to be one of the most corrupt nations of the world.

(Umo, 2015; The News 1999/6/7; Newswatch 2009/10/26)

The average Nigerian worker is disillusioned. He looks disappointed and frustrated. His morale is dampened and he regresses. In his research work on “Labour and Management Theory” Ogunnika (1984) stated one of the responses from a worker in a company he studied in Maiduguri: If one asks of one month’s salary advance, the accountant will say “NO”. But the accountant approves advances for people at the top to take lovers to hotels, etc.

Creative Budgeting has become a norm in many Nigerian firms. The principal actors within the corridors of authorities and control over enterprise funds worship money and would do everything to get their hands on other people’s money. This is a basic problem that must be addressed. They operate the company’s budget as if it is a personal allocation. Because this is allowed, extra-budgetary spending has become a practice in many firms. It is neither seen as a shameful act nor considered as an immoral behavior (Umo, 2015). To this end, the figures fail to add up. But convincingly, they do in the private accounts of chief executives to which the funds have been diverted (Ola, 1999).

For the public service, the purges of 1975 under Late General Mohammed Regime and that of 1984 under Rtd General Buhari’s Administration are clear indications that the magnitude of corruption in the Nigerian Society has raised reasonable concern (Okigbo, 1987). Some symptoms of the neo-classical order that persisted have been highlighted:

- The use of power as an instrument of amassing wealth
- The perception of politics as the fastest channel out of obscurity
- Deliberate manipulation of electoral processes through thuggery, rigging, bribery and corruption
- Nigeria became one conspicuous “fraud of the century” under the crude surveillance of the NPN
- Embezzlers and Dupers found their way into political parties

(Kalu, 1987; Umo, 2015)

Although Nigerian leaders are engaged in suffocating ethnic controversies, they possess one common characteristic and that is “Corruption” (Kalu, 1987). Living witnesses abound to the mind boggling revelations about how leaders of the second Republic noted for their bogus democratic rhetoric’s, looted the national treasury in alliance with their friends, blood relations and concubines (Umo, 2015). Buhari stressed: Immorality in public offices must be punished in order to create new incentives for national discipline (Nwankwo, 1987). Corruption menace is becoming more worrisome, and the trend to be admittedly continuous. It was even echoed by the deposed President Shagari in 1983 shortly before his corrupt regime was overthrown. He declared:

It is disturbing to see that fraud and corruption are found in offices, business houses, banks institutions and society generally (Ogunnika, 1984).

The corrupt practices of Shagari's regime which some Nigerians diagnosed in 1983 and which also continued in subsequent administrations and for which many had been persecuted, prosecuted, convicted and acquitted are not forgotten. These can be confirmed by different tribunals set up by Buhari's and Babangida's administrations in 1985 and 1986 respectively. This was a bold move to strengthen the judiciary system in the fight against corruption (Kalu, 1987; Umo, 2015).

Till today, corrupt executives of different ranks who served in uniform organizations, various government ministries, parastatals, government agencies, electoral offices, business institutions, the legislature, party offices and other organizations are arraigned before honourable courts and anti-graft agencies (EFCC, ICPC, etc) on accounts of alleged fraud and other forms of corruption. In 1998, the Military Government ordered members of the Provisional Ruling Council and State Administrators to declare assets. This was a bold step to check corruption (The vanguard, 1998/10/1).

On the three seminars and workshops organized by the ruling Peoples Democratic Party (PDP) and the Federal Government tagged "Agenda for the President", the overwhelming view of the discussants was that "15 years of uninterrupted military rule had brought Nigeria to its knees". In particular, "Corruption" was singled out as a nation's bane, and tackling it was recognized as the biggest challenge of President Olusegun Obasanjo's administration. Professor Ibrahim Gambari stressed: Combating official corruption and corruption in the private sector must be taken seriously by strengthening existing or creating new institutions for ensuring accountability and transparency. The Prelate of Methodist Church Nigeria (MCN) warned President Obasanjo that Nigerians would not forgive him, if he failed to confront corruption head-on (The News, 1999/6/7).

Since Shagari's administration in 1979, the agenda of every incoming administration portrayed corruption as a nation's bane. It is an acceptable view that corporate institutions in Nigeria are noted for corruption: the ugly menace that may ravage the nation's corporate scene if not addressed, minimized or eradicated. Thus, the institutionalization of corruption in the Nigerian society deserves serious attention in this perspective. Notably, the use of various mask words such as "settlement, percentage, Kola, brown envelopes or financial inducement" to describe bribes in public and private offices is becoming worrisome.

Bribery and corruption are found in public offices, business organizations, parastatals, banks, academic institutions, party houses, electoral offices, the legislature and judiciary. These illicit acts are seen among designated military top brass, police top hats, paramilitary service chiefs, executives of the ruling class and the society generally. Admittedly, corruption has ravaged the corporate scene. It has dreadfully permeated all segments of the Nigerian Society. The military rob with barrel and the civilians rob with pen. No fragment of the society is left out (the News 1999/6/7; Umo, 2015).

It must be mentioned that corruption is a canker in business institutions. Its consequential morale decadence has caused productivity to suffer a huge loss. Available periodic reports have raised questions about the causes of productivity downturn in Nigerian firms. Employees' confidence in corporate management is eroding away. Yearly budgets in Nigerian firms carry strategic goals and

enhanced welfare packages for their members. But at the end of the year, little did the workers know that their efforts and commitment were geared toward sham goals. At the beginning of the year, the management of Nigerian companies promised to employ a thousand workers, but at the end of the year a greater number than that lost their jobs (Umo, 2015).

Fraud scandals involving corporate institutions have resulted in budgets credibility loss, raising questions about integrity of accountants and enterprise management and also the reputation of Nigerian firms in the 21st Century business world. Some available literature has confirmed the following:

- Corruption in the banking sector and stock exchange
- Corruption in public offices, the legislature, government agencies and parastatals
- Corruption in business firms and the oil sector
- Corruption in the military and other uniform organizations.

Associated cases include money laundering, financial scam, bribery, looting of government treasury, abduction of anti-graft agencies officials, illegal deductions of worker's salaries, refusal of Nigerian banks to co-operate with anti-graft agencies, absconding with public funds, appointment of third party organizations to collect and keep revenues on behalf of the government, contract inflation, fraudulent embezzlement of funds, failed contracts, swindling money from erring and innocent members of the public, Abacha's loot and the Great Cover Up, Fraudsters at the Nigerian Air force, Internet Fraud, the Military as Ruiners of Nigerian Economy, the Dupes in Nigerian banks, among others.

The New 1999/5/31	The Nation 2012/12/10
The News 1999/6/7	The Punch 2010/10/14
The News 2000/11/6	The Punch 2010/3/18
News watch 2009/10/26	Daily Sun 2005/12/9
News Watch 2008/8/ 25	Daily Sun 2011/10/19
News Watch 2008/8/11	EFCC (2012)
The Nation 2010/8/13	Umo (2015)
The Nation 2012/6/12	

Corruption has pierced through the entire society dreadfully. It has soiled the good name, integrity and image of the Nigerian citizenry (locally and internationally) compared to the past. These days the military, the police and members of other uniform organizations are not ashamed of illicit acts or immoral gains. They wore shameless faces to the extent of standing on public highways in daylight and darkness to demand and extract illegal money from erring and innocent road users (commercial drivers and private vehicle owners) and even the innocent passengers. The road users must comply before they can be granted free and uninterrupted drive. Any attempt to resist compliance will tantamount to gross disobedience and the affected road user will face untold public assault, or any form of military treatment to their discretion.

Some perpetrators of financial crimes who happen to be in the corridors of power or authority used their offices or fiat to attack, assault or threaten the lives of anti-graft agency's officials. Reportedly, they allegedly ordered and personally led members of their security detail to disarm, beat and abduct EFCC operatives (Daily Sun, 2005/12/9). The integrity base of Nigeria as a nation is threatened by corruption. "Honesty" tend to be denied its meaning in the National pledge and life of the citizenry. Probity has suffered disregard and now seems to be forgotten in business world of accountability and watch words. The Nigerian government has not relented its effort in the fight against corruption. Till today, bill boards are pegged at strategic positions along public highways and inside urban centres by EFCC and ICPC calling on members of the public to supply useful information about all acts of corruption and perpetrators for necessary action. For some years, many Nigerian firms seem to be institutions where there is remarkable fall in moral principles and ethical standards. Creative budgeting has become the norm and cooking the budget has culminated into budget's credibility loss for sometime. It has gained its way into accounting functions of firms and constitutes a regular matter for public discourse. Costs are falsely stated and revenues are fictitiously recorded.

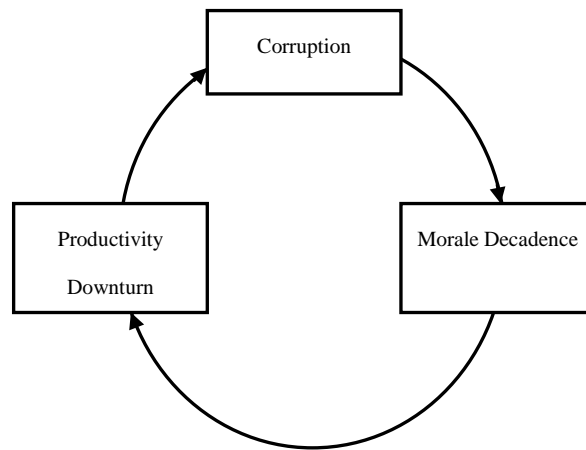
Personal interest is placed above corporate goals in firms. The management of Nigerian firms hide behind their conventional theories to accuse the poor and innocent workers of indiscipline in justification of their autocratic management and related views. This cannot absolve Nigerian firms of their non-transparent administration, immoral behavior of members, unethical conduct, incredible budgets, and creative bookkeeping.

Morale decadence has threatened to disrupt moral inclinations in the lives of the citizenry. Corruption, coupled with morale decadence, has left many Nigerian firms in a threshold, if not travail, of woes. Many business institutions have become opposing camps of the time. In the eyes of members of the public, corporate image must be created and protected. When it comes to judgement, the effect of corruption tends to be more significant. The effect is far reaching and often endures than the financial figures. In some situations, the image punishment may be more damaging than the justice punishment. It may be possible for an individual or firm to escape justices' punishment but this is remarkably difficult as image punishment lasts for ever.

7. Conclusion

In any business institution which corruption persists, corporate transparency, employees' morale and goal-congruence shall suffer. Employees will exhibit attitudes opposite to that intended. They will be disloyal and unjust in the performance of their functions. Productivity will suffer in the midst of such behaviours.

Corruption-morale decadence-productivity downturn relationship can be described as a vicious circle:



Corruption, morale decadence and Productivity Downturn in vicious circle context

Corruption hurts firms. Poor performing firms relative to corruption suffer morale decadence. Morale decadence and its associated counterproductive work behaviours culminate in productivity downturn. The employees after observing the magnitude of corruption in the society today shall be ready to be productive and put forth their best performance if they are able to determine why they need to be produce. Participatory management shall engender a positive response in this regard. The consequences of corruption must be made known to the employees. They must be prepared to join in the fight against this dreadful menace. Corruption is a monstrous canker that must be punished no matter who happens to be involved. Productivity upturn must be targeted in the business world in time.

8. Recommendations

The writer of this paper, thus, submits the following:

- Moral standards should not only be set but must be practiced. Formal structure should be developed and applied as a useful mechanism for monitoring corporate integrity and the realization of legitimate moral expectations in a coherent manner. Breach of corporate code of conduct and non-adherence to professional code of practice must be decisively punished to create new incentives for discipline and spirit of sanity in firms among members.
- No room should be left for senior executives the tarnish the corporate image of firms: “The risks of sanctions and reputable damages” should remain the watch statement in the life of business institutions.

The image of continuity and healthy growth of businesses should be implanted in the minds of the citizenry. The dangers of corruption should be taught to all classes of people, institutions (private or public) and even at homes.

Every firm should discourage and punish all manners in corrupt activities within its environment. It must guard against any illicit act that will result in image punishment or justice conviction. Companies should not create conditions that will allow corruptions to go unnoticed within their environment.

Corruption is carried out by individual employees on behalf of the organization. Thus, it occurs at many hierarchies in business institutions. For checking corruption, harmonized anti-corruption programmes and responsibility-sharing systems across hierarchies can serve as useful instruments.

- Morale or attitude survey should be embraced in the lives of business institutions. Allowing employees to express their feelings about the management, fellow workers and the entire organization can boost successful planning, promote team spirit, and enhance goal congruence.
- Because it is difficult, if not impossible for any organization to manipulate the entire institutional environment, selection can be found to be a reasonable input in behavior consistent with corrupt activities.
- Corruption must be seen as an enemy in the business world. All ethnic or racial diversity and political inclinations should be buried locally and internationally. The fight against corruption should be viewed as a global challenge. It should not be left as a task for the affected nation. The interest of business world should be placed above every personal interest.

Government of every country and authorities of international communities should come together and pick their arms in readiness to fight and drive this monstrous canker (corruption) out of business institutions. It has terrorized nations with its pangs and caused productivity downturn for years. It has brought economic afflictions to many nations, intensified the suffering of the poor populace and succeeded in raising unemployment statistics. Its dreadful effects have culminated in many forms of incivility. Kidnapping and Child Trafficking (just to mention but few) are considered as possible means out of poverty. Some members of the society, (especially the youths) resort to these as means of livelihood while some consider illicit acts as facets of business venture.

Corruption will have enduring impacts as long as the firm exists, until the perpetrators of corruption are shown the way out of business communities. Relevant authorities should leap any corporate bounds possibly such move is necessary to bail the firms out of corrupt practices. Auditing and detection of fraud should be legalized in Countries.

- Strong legal environment should be developed in nations and strong internal control system should be considered inevitable in firms. Strong legal environment shall include media freedom, political transparency, anti-corruption laws and stringent law enforcement among others. Strong internal control systems will include the consciousness of senior management, relationship with politicians or regulators in power, code of conduct, among others. It may become more difficult for business institution to perform corrupt activities if efforts are collectively beefed up, locally and internationally.
- Combating corruption also requires a set of measures at various levels including addressing poverty and inequality.

➤ Management of business institutions should be educated on modern motivational theories and techniques aimed at heightening employees' morale and boosting corporate transparency and reputation. Sanity, trust and confidence must be restored in the business world to create new incentives for productivity upturn, investment and business growth in the years to come.

However, since all organizations are not the same in their needs for fighting corruption, the measures designed to combat corruption should be directed towards the specific needs of every organization and the circumstances surrounding.

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