

Research Article

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# GOVERNANCE ON ANTI-CORRUPTION OUTCOMES IN THE LAGOS STATE MINISTRY OF FINANCE: THE MODERATING ROLE OF PUBLIC SECTOR ACCOUNTING STANDARDS

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## Abstract

*Corruption remains a persistent obstacle to good governance and accountability in Nigeria's public sector, particularly at the subnational government level. This study evaluates the effect of e-governance on anti-corruption performance in the Lagos State Ministry of Finance and focuses on the moderating role of public sector accounting standards. The study is based on Institutional Theory and Accountability Theory, stating that compliance with public sector accounting standards would help increase the effectiveness of anti-corruption performance of public sector e-governance. The population included 2,450 Ministry stakeholders and registered stakeholders such as procurement officers, accountants, auditors, ICT personnel, administrative assistants and accredited vendors. A sample of 367 respondents was drawn by proportionate stratified sampling as per the formula given by Yamane (1967). A total of 342 questionnaires were returned out of 367 distributed, yielding a response rate of 93%. Structured questionnaires were used to collect data on the level of e-governance adoption, anti-corruption outcomes, and accounting standards compliance, with quantitative interviews and documentary analysis also conducted. Pilot test and statistical verification were used to test reliability and validity. Cross-sectional analyses included direct and moderating effects, tested by hierarchical regression, and thematic analysis was used to add context to the qualitative results. The findings show that the use of e-governance instruments such as e-procurement, electronic payment systems or online auditing has a significant positive impact on anti-corruption outcomes, and this impact is further boosted by enforcing public sector accounting conventions. The study adds to the literature by showing how accounting standards support technology-based governance reforms and provides policy suggestions for the subnational government of Lagos State for the institutionalization and promotion of transparency, accountability, and public trust.*

**Keywords:** *E-governance, Anti-corruption, Public sector accounting standards, Transparency, Accountability*

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## Introduction

Corruption has been a deeply ingrained phenomenon in most Nigerian public institutions, with devastating ripple effects on public trust, service delivery, and economic development (Jimoh, Longe, & Ndunagu, 2024; Okere, Eluyela, Bassey, & Ajetunmobi, 2019). In Lagos State, an administrative and commercial hub, the problem is most acute due to high levels of fiscal involvement, high-grade spending, and several public and private players. As government action becomes more sophisticated, traditional paper-based, manual, and opaque procedures have proven inadequate for preventing acts of diversion, nepotism, bribery, and other forms of fiscal wrongdoing.

E-governance, or the application of information and communication technology (ICT) in public administration, has the potential to make public administration more transparent, depersonalize bureaucracy, reduce discretion, and enhance oversight (Jimoh et al., 2024; Nwozor, Ake, Oluwakemi, & Tijesunimi, 2022). e-procurement sites, online payment systems, digital audit trails, and automated reporting sites can potentially seal opportunity loops of misbehavior by reducing human contact at points of susceptibility (Jimoh et al., 2024). Still, the extent to which e-governance has been shown to be effective in other places and in certain domains in Nigeria depends on other enabling institutional and regulatory conditions. Empirical studies of such issues have produced mixed results: e.g., Electronic Governance (e-governance) has been linked to corruption-reducing effects in some configurations (Jimoh et al., 2024), but other studies show its effects are not necessarily uniform unless complementing reforms are in place (Yusuf & Umar, 2024). One of the strong institutional complements is the application and enforcement of accounting standards in the public sector, specifically the International Public Sector Accounting Standards (IPSAS). IPSAS aims to publish globally accepted guidelines and principles for financial reporting by the public sector on recognition, measurement, presentation, and disclosure of financial transactions and thereby improve accountability, comparability, transparency, and credibility of government financial data (Ali-Momoh, Alade, Awe, & Akinyosoye, 2024; Olowookere, Adenle, Agunloye, Onibonokuta, & Ajiboye, 2024). Empirical evidence in recent years in various Nigerian states has shown that greater IPSAS adoption is linked with higher financial reporting quality (Abimbola, Ben-Caleb, Madugba, Adegboyegun, & Eluyela, 2024; Yahusu & Umar, 2024), while technical capacity shortages, change resistances, inadequate infrastructure, and non-uniform legal systems impede complete implementation (Ali-Momoh et al., 2024; Olowookere et al., 2024).

Even with this new literature, little is known about how e-governance and accounting standards interact to bring anti-corruption outcomes in a specific institutional context within Lagos State. Does a robust accounting standard reinforce the anti-corrupt effect of e-governance? Or are there institutional impediments that diminish this moderating effect? These are matters of both theory and policy significance. Theoretically, it must reconcile ideas from institutional theory, which emphasizes how formal norms, rules, and structures shape organisational behaviour and accountability, with accountability theory, which emphasizes the responsibilities of public servants and institutions to stakeholders (both internal and external) to be accountable for their actions. Within the Ministry of Finance of Lagos State, where revenue generation, budgeting, expenditures, and procurement converge, the stakes are the highest: misappropriation or corruption has long-reaching ripple effects on Lagos State's development potential. And yet the literature is thin on scholarly research specifically on Lagos State at the intersection of e-

governance, accounting standards, and anti-corruption control. This study thus seeks to fill the gap. Research objectives are to examine the extent of e-governance adoption in the Lagos State Ministry of Finance and how these influence anti-corruption results, assess the level of compliance with public sector accounting standards (specifically IPSAS or locally required alternatives) in the same institution, confirm if there is a moderation effect of public sector accounting standards on the association between e-governance adoption and anti-corruption results, and ascertain institutional constraints mediating or inhibiting the effectiveness of e-governance and accounting standards in preventing corruption.

## Literature Review

E-governance emerged as the central theme of contemporary governance theory, particularly in developing economies where public institutions are faced with widespread corruption, inefficiency, and lack of accountability. The term commonly refers to the application of information and communication technologies (ICTs) in governance processes to transform the mode of service delivery, enhance transparency, enhance citizen participation, and ensure accountability in public administration. The researchers have also described e-governance alternatively depending on the dimension involved. Abasilim and Edet (2015) have described it as the use of ICT in daily government department activities in a bid to achieve efficient service delivery and improve transparency, while Ojo, as referenced by Oghuvbu (2024), envisions e-governance as ICT used by government in a bid to improve accountability, increase awareness, and improve transparency in public business operations. Internationally, bodies such as the United Nations have acknowledged e-governance as more than the digitalization of services but also the reengineering of governance structures to ensure they are more citizen-oriented, participatory, and responsive (United Nations, 2022). These accounts approach the idea that e-governance is not simply the deployment of technology but rather a process of structural and institutional transformation in which technology reshapes the governance, citizen, and business relationships.

The character of e-governance has been widely debated in the literature, with most scholars recognizing that it encompasses a variety of dimensions. There is e-administration, which focuses on automating core government operations such as payroll systems, recordkeeping, auditing, and decision support systems (Ihemadu & Anyiam 2024). There is also e-service, in which public services are delivered electronically to citizens and businesses through applications such as online tax portals, e-procurement platforms, and electronic payment platforms (Jimoh, Longe, & Ndunagu, 2024). E-governance also involves e-participation, that is in the context of mechanisms that facilitate citizens to provide feedback, monitor the performance of the government, and co-create policies (Nwozor, Ake, Oluwakemi, & Tijesunimi, 2022). All these highlight that e-governance is multilevel: it is simultaneously about streamlining bureaucratic efficiency, making the government more participatory with the people, and facilitating intergovernmental cooperation through information sharing and interoperable systems.

Among the common themes in e-governance literature is its capacity to act as an antidote to corruption. This is because ICT-driven processes reduce human judgment and reduce face-to-face interactions that usually present loopholes for bribe-taking, extortion, and rent-seeking behavior. For instance, applying automation in procurement through e-tendering platforms makes processes transparent and visible to multiple stakeholders, thereby reducing opportunities for collusion and manipulation (Yusuf & Umar, 2024). Similarly, the use of

electronic payment systems provides an audit trail, making it increasingly difficult to siphon off and divert public funds without leave (Jimoh et al., 2024). Aside from checking discretion, e-governance also enhances transparency in that it renders data more publicly available so that government activity can be more closely monitored by citizens and civil society actors. Nwozor et al. (2022) established that the digitalization of Nigeria is highly likely to reduce revenue leakages that lead to corruption, assuming a strong institutional structure that lies under the technology. Indeed, international comparative research supports this: world studies confirm a positive relationship between e-governance development and a country's corruption perception index (Seiam & Salman, 2024).

Although, in principle, e-governance can be a tool to control corruption, there is no guarantee that it will succeed. Various challenges have been documented in the Nigerian context and in other developing countries. Infrastructural susceptibility is one of the major challenges; with frequent power outages, limited internet penetration, and weak hardware, the freedom to use online services is compromised (Abasilim & Edet, 2015). However, one obstacle is the lack of digital literacy among citizens and public servants to make the best use of e-governance platforms (Olowookere et al., 2024). Furthermore, institutional barriers such as poor legal frameworks, opposition to change, and the culture of bureaucratic secrecy are problems, as is the distaste for the transformative potential of e-governance. As pointed out by Ali-Momoh et al. (2024), if there are insufficient institutional supports, e-governance systems may become symbolic and remain virtual facades, while in reality corruption remains unchecked. Apart from concerns about inclusiveness and equity in governance transformations resulting from the digital divide, especially between urban and rural people (United Nations, 2022).

In the Nigerian case, the outcomes of anti-corruption efforts typically go hand in hand with institutional reform. The follow-up was carried out by institutions such as the Economic and Financial Crimes Commission (EFCC) and the Independent Corrupt Practices and Other Related Offences Commission (ICPC). The reforms are measured by tangible outcomes such as recovered assets, prosecuted cases, and a decrease in financial leakage through government's financial channels (Oluwagbade et al., 2024). But the real impact of anti-corruption efforts is not just in terms of ceremonial prosecutions; it's in shaping a culture of transparency and accountability as ingrained values within institutions. Measurable anti-corruption gains have been attributed, for example, to the introduction of electronic platforms in the Lagos State Ministry of Finance, such as e-procurement and electronic payment systems, which have been associated with curbing revenue leakages and procurement fraud (Olosunde et al., 2025).

Despite these possibilities, anti-corruption impacts are a challenging exercise to measure since corruption is covert and vested interests hinder reforms (Andersson & Heywood, 2022). International ranks such as the Corruption Perceptions Index (CPI) published by Transparency International capture a broad measure of perceptions of corruption but are limited in capturing behavioral and institutional transformations on the ground (Andersson & Heywood, 2022).

Researchers therefore advocate for more localized measures, such as compliance with procurement law, the frequency of auditing, citizen satisfaction surveys, and the share of electronic payments in public finance administration (Otuya & Denedo, 2020). Lagos State, for example, measures the success of e-governance reforms by how much revenue collection channels minimize human interfaces, and thereby cut opportunities for bribery and extortion. Lastly, anti-corruption outcomes are the net result of governance reforms, institutional integrity, and public aspirations. While there has been some improvement in Nigeria, especially at the subnational level in Lagos State, corruption still lingers, as evidence of sustainable reforms that go beyond retribution and embed accountability within governance arrangements

is required. According to this study, coupling e-governance with public sector accounting standards provides a stronger institutional foundation for achieving enduring anti-corruption outcomes.

Public sector accounting standards form one of the pillars of core responsibility and transparency in governance. They are the mechanisms, rules, and precepts that help in preparing, presenting, and reporting financial statements by public sector entities. The intent of these standards is to ensure that public fiscal information is presented fairly, consistently, and clearly in forms that encourage responsibility to citizens, parliaments, and other stakeholders (Elugom & Onyeka 2023). Globally, the International Public Sector Accounting Standards (IPSAS) promulgated by the International Public Sector Accounting Standards Board (IPSASB) serve as the standard for harmonizing financial reporting in the public sector. In Nigeria, efforts have been made to converge on IPSAS, driven by the need to harmonize public-sector accounting, improve fiscal discipline, and enable anti-corruption reforms (Zibaghafa and Okpolosa 2024).

The implementation of public sector accounting standards is a theory of accountability that revolves around the reality that government agents are custodians of public funds and should render genuine accounts of their custodianship (Eme & Emeh 2019). Without adequate accounting standards, financial reporting becomes disconnected, unclear, and open to manipulation, thus creating fertile ground for mismanagement and corruption. Standards such as IPSAS introduce comparability and uniformity across jurisdictions, enabling stakeholders to evaluate how resources are mobilized, allocated, and utilized (World Bank, 2022). In Lagos State, IPSAS compliance has taken precedence in enhancing the credibility of financial reporting, particularly in ministries such as Finance, Health, and Education, where significant funds from public finances are spent. Through the standardization of financial processes, Lagos State has shut the door on instances of financial malpractice and established a platform for digital transparency under its e-governance project (Olosunde et al., 2025).

Public sector accounting standards are based on accrual-based accounting, which's more than cash-based transactions and incorporates the total economy of government operations (IPSASB, 2023). Accrual-based accounting principles enable the recognition of publicly visible assets, liabilities, revenues, and expenses at the time of their occurrence, rather than at the time of cash receipts. It provides a clearer picture of government finances and exposes liabilities that may not be concealed under cash accounting. This transparency is said to be essential for achieving anti-corruption outcomes, as it restricts government officials' ability to cover up business deals or control budget outcomes (Okoye et al., 2022). In Lagos State, the implementation of accrual IPSAS has improved budget credibility and introduced more efficient ways to spot procurement and project delivery anomalies, thereby strengthening the anti-corruption drive.

In addition, public sector accounting standards promote transparency in the finances, requiring public reporting of financial performance, debt repayment, and contingent liabilities (Elugom & Onyema, 2023). These disclosures are invaluable for guiding settings where public confidence in governance is lacking due to deep-rooted corruption. There is evidence that citizens and regulators with timely, credible financial information will hold the government more accountable (Onuorah & Nwaorgu, 2021). If public sector accounting standards can enhance citizens' and investors' perceptions of accountability and technical financial reporting, then Lagos State's efforts to publish audited financial statements in accordance with IPSAS constitute a good example. From a broader perspective, this holds for foreign investment

attraction, as investors need to identify the financial obligations of subnational governments before investing. Their benefits notwithstanding, conformity with public sector accounting standards in Nigeria has been challenged by weak capacity among accountants, resistance to change by entrenched interests, and the expense of transitioning to IPSAS (Zibaghafa & Okpolosa, 2024).

In addition, the success of such standards depends on the institutional environment in which they are applied. Where political interference undermines financial reporting, standards cannot succeed on their own (Ofori & Baah 2025). However, in settings complemented by digital innovations under e-governance, such as electronic audit trails, automated payment systems, and procurement portals, public sector accounting standards have a critical moderating influence, propelling anti-corruption reforms to greater success.

## **Research Gap**

From the above literature, it is seen that e-governance is an effective tool for transparency, accountability and effectiveness in public administration. Likewise, the accounting standards for the public sector are well known for enhancing the quality of financial reporting, fiscal discipline, and public sector accountability. Although there is a large body of literature on these constructs, several gaps remain. The first is that previous research has been mostly focused on the direct effects of e-governance on anti-corruption outcomes, with attention focused on the use of e-procurement, electronic payment systems, online auditing, and other online platforms to limit opportunities for corruption. The studies offer some good insights but have not been very inclusive of institutional mechanisms for improving e-governance effectiveness. Second, most of the current literature has focused on national-level reforms, federal government institutions, or cross-country analysis. Thus, empirical evidence of the linkages between e-governance, public sector accounting standards, and anti-corruption outcomes at the subnational level is scarce. It may result in a context gap, especially in the Lagos State Ministry of Finance, where there is a large volume of public financial transactions and public financial accountability. Third, although various studies on public sector accounting standards in Nigeria have been conducted, most research has focused on the impact of these standards on financial reporting quality, transparency, accountability, and fiscal management. While these studies recognise the need to consider audit practices in governance reform, none have examined how the application of audit standards can support digital governance efforts to deliver sustainable anti-corruption outcomes. This study compares the impact of e-governance and the moderating effect of public sector accounting standards on anti-corruption performance in the Lagos State Ministry of Finance. It assesses these effects against the identified gaps. The study makes a significant contribution to the existing literature by combining the technological and institutional perspectives to give a more holistic view of public sector governance reforms and anti-corruption measures.

## **Research Questions**

The following research questions were formulated based on the gaps identified in the literature:

1. What effect does e-governance have on anti-corruption performance in the Lagos State Ministry of Finance?
2. To what extent do e-governance tools such as e-procurement, electronic payment systems, and online auditing contribute to anti-corruption outcomes in the Ministry?

3. What effect do public sector accounting standards have on anti-corruption performance in the Lagos State Ministry of Finance?
4. Do public sector accounting standards significantly moderate the relationship between e-governance and anti-corruption performance in the Lagos State Ministry of Finance?

## **Theoretical Review**

### ***Institutional Theory***

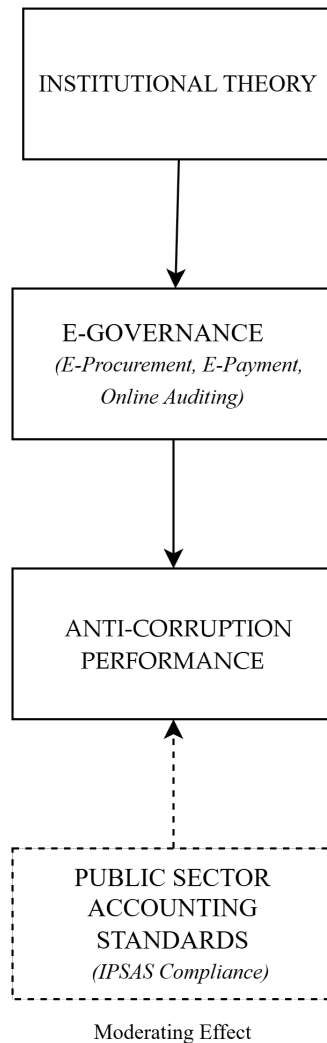
This study is grounded in the ideas of institutional theory as espoused by DiMaggio and Powell (1983) and later by Scott (2014). Institutional Theory describes how institutions adapt their structures, processes and innovations in response to pressures from both their external and internal environments. The theory states that organizational behavior is not just about efficiency; it is also about seeking legitimacy, credibility and acceptance in the institutional context in which it functions. The theory states that there are three types of institutional pressures: coercive, mimetic, and normative pressures. Coercive pressures are those arising from laws, regulations, government directives, and stakeholder demands. Mimetic pressures are those that result from the imitation of practices that have been successful in similar organizations. Normative pressures are based on professional norms, values, and expectations set by professional organizations and regulatory authorities. Institutional Theory is relevant to this study because the adoption of e-governance initiatives and public sector accounting standards in the Lagos State Ministry of Finance can be explained as a response to institutional pressure regarding transparency, accountability, efficiency, and anti-corruption performance. Increased demand from citizens, regulatory bodies, donor institutions, and civil society organizations for accountability of public institutions has forced public institutions to implement e-governance measures such as e-procurement, electronic payment systems, and online auditing platforms.

Institutionally, the adoption of e-governance programs is not just a technological choice; it is a strategic one designed to address pressures to improve institutional legitimacy and trust in the institution. Automating financial transactions and procurement processes reduces the opportunities for manipulation, discretionary decisions, and corruption. It is therefore assumed that e-governance will lead to better anti-corruption results in public sector organizations. In the same way, compliance with public sector accounting standards, especially the International Public Sector Accounting Standards (IPSAS), can be considered a response to normative institutional pressures. These standards provide common guidelines for financial reporting, disclosure, accountability, and transparency. Their adoption increases the authenticity of financial information and enables tracking of public resource use.

The theory also proposes that the success of e-governance initiatives could depend on the quality of the institutions in which they are implemented. For the purposes of this study, public sector accounting standards are the institutional norms that structure financial reporting, accountability, and control processes. Thus, adopting accounting standards should improve the correlation between e-governance and anti-corruption performance, by providing a framework of transparency and accountability for the digital systems to operate within.

Applying Institutional Theory in the Lagos State Ministry of Finance is appropriate because the Ministry's working environment is highly regulated, with growing demands for transparency, accountability, and prudent management of public resources. Institutional responses include the Ministry's use of e-procurement platforms, electronic payment systems,

online auditing mechanisms, and IPSAS-compliant reporting practices. Institutional Theory therefore provides a suitable framework for explaining how e-governance and public sector accounting standards jointly influence anti-corruption performance within the Ministry. Consequently, the theory supports the proposition that e-governance positively influences anti-corruption performance, while public sector accounting standards strengthen this relationship by providing the institutional structures necessary for effective implementation, monitoring, and accountability.



**Figure 1**

Institutional Theory Framework for Examining the Relationship between E-Governance, Public Sector Accounting Standards, and Anti-Corruption Performance in the Lagos State Ministry of Finance

## Empirical Review

Research by Adewumi and Fagbemi (2021) titled E-Governance and Public Financial Accountability in Nigeria: An Assessment of Lagos State Treasury Single Account was carried out. The purpose of the research was to determine if the implementation of e-governance reforms, the Treasury Single Account (TSA) in this case, enhanced accountability and reduced corruption in the Lagos State financial management system. The researchers employed a survey

research design and collected data from 220 officials of the Lagos State Ministry of Finance, the Internal Revenue Service, and the Treasury Office. Structured questionnaires were distributed and examined using descriptive statistics and regression analysis. The findings revealed that the TSA significantly lowered leakages of government revenue, improved transparency in financial reporting, and reduced opportunities for rent-seeking by public officials. The study recommended continued investment in ICT infrastructure and capacity-building to enable civil servants to institutionalize the successes of e-governance reforms. Despite its contribution, the study was limited, as it focused on TSA in isolation as a single e-governance tool, omitting other significant platforms such as e-procurement and electronic auditing. The study relied mainly on government officials' self-reported data, which may be biased, and excluded external stakeholders such as contractors and civil society organizations, limiting the richness of the findings. Among the identified gaps is the failure to test more rigorously different e-governance mechanisms in Lagos State, including stakeholder perceptions from a broader spectrum, and to control for the moderating influence of public sector accounting standards.

Musa and Okechukwu (2022), in *International Public Sector Accounting Standards and Transparency in Nigerian State Governments*, examined the effect of IPSAS adoption on financial accountability in a few state ministries of finance, with Lagos, Oyo, and Rivers States used as case. The purpose of the study was to determine whether the implementation of IPSAS had a positive impact on the quality and reliability of financial reports and on transparency. The researchers employed a mixed method, in which quantitative data were gathered from the annual report (audited) for the years 2015-2020, and qualitative data were obtained through an interview with the auditors and accountants in the ministries. The analysis results based on a panel regression model showed that the implementation of IPSAS contributed to making financial statements more comparable and to fewer creative accounting actions. However, the compliance rate was not uniform across states; Lagos State was better than others due to political will and strong ICT infrastructure. The study also suggested that ongoing training and professional development of accounting officers should be undertaken to further improve their compliance with IPSAS. The study was strong, but it overemphasized IPSAS compliance and failed to explain how accounting standards can interact with online governance platforms to affect corruption outcomes. Moreover, excessive reliance on audited financial statements might have masked informal corruption practices such as bribery and collusion. The gap identified is the lack of a synoptic analysis that integrates accounting reforms and e-governance projects to provide a holistic assessment of Nigerian states' anti-corruption performance.

Ali, Mahmood, and Hussain (2023) investigated the extent to which adopting e-government reduces corruption in developing nations in their book titled *E-Government and Corruption Control: Evidence from Developing Countries*. The study sought to assess the effects of e-government on corruption reduction in 35 developing countries, using World Bank governance indicators from 2010 to 2020. The generalized method of moments (GMM) econometric framework was employed in conducting secondary data analysis. According to their findings, it was confirmed that high e-government adoption nations experienced drastic declines in perceived corruption and governance indicators. The study also showed that institutional quality acted as a mediator: countries with poor legal frameworks and accounting systems reaped fewer benefits from e-government reforms. The authors recommended that developing nations improve their checks and balances institutions, including following international accounting standards, in addition to initiatives directed towards digitization. Although it was comprehensive in its cross-national analysis, the study did not account for country-specific variables, such as political culture, bureaucratic resistance, and infrastructure

constraints, that could condition implementation outcomes. The lacuna is the lack of subnational-level data from Nigeria, particularly Lagos State, where unique institutional contexts and accounting reforms condition the impact of e-governance on anti-corruption outcomes.

Okon and Udoh (2020) conducted a research study on E-Governance and Corruption Reduction in Nigerian Public Sector: Evidence from Selected South-West States, whose general objective was to investigate the contribution of e-procurement websites to combating contract corruption. The research applied a survey research design, with 350 responses from Lagos, Ogun, and Oyo State procurement officers, contractors, and auditors. Structured questionnaires were used to collect data, which were analyzed using multiple regression. The study indicated that e-procurement websites greatly reduced collusion among government officials and contractors, reduced bid rigging, and increased transparency in contract awarding. The research suggested strengthening the law governing e-procurement and strictly enforcing sanctions for noncompliance. However, the research was limited by using perception-based measures of corruption rather than objective corruption indices, which may have compromised the validity of the findings. Also, although it identified the effectiveness of e-procurement, it did not examine how these findings could be substantiated by compliance with accounting standards. The gap identified is to determine how uniform accounting procedures and digital procurement systems collaborate and impact anti-corruption reforms in Lagos State.

Ogunyemi and Adebayo (2021), in the study Public Sector Accounting Standards and Transparency in Nigerian Ministries, Departments and Agencies (MDAs), examined the relationship between the adoption of International Public Sector Accounting Standards (IPSAS) and the financial reporting transparency of Lagos State MDAs. The goals were to increase accountability and minimise financial irregularities in IPSAS. Secondary data from 15 MDAs in Lagos State between 2014 and 2019 were used, and content analysis and panel regression were employed to test for improvements in disclosure quality. The findings indicate that the implementation of IPSAS resulted in greater consistency in financial reporting, fewer off-balance-sheet items, and better compliance with disclosure requirements. The authors have recommended that accountants be trained to continue and that audit committees be more rigorous. Research, however, focused only on financial reporting quality, without accounting for anti-corruption outcomes of governance mechanisms. A key missing point identified is the lack of synchronizing accounting transformations and governance innovations—including digital payment mechanisms and audit trails—and how they can deliver greater corruption-proof impacts.

## **Research Design**

The research design used in this study was a mixed-methods design, combining qualitative and quantitative research strategies to give a holistic picture of the impact of e-governance on anticorruption results in the Lagos State Ministry of Finance, in particular the moderating role of public sector accounting standards. The selection of a mixed-methods design recognized that corruption is an intricate socio-technical phenomenon and requires statistical evidence that is measurable and context-based to conduct a robust analysis of it (Creswell & Plano Clark, 2018). The quantitative part was used to test the following:

1. The qualitative strand added contextual stories from key stakeholders to the findings obtained from the hypotheses developed in the quantitative strand using the statistical model.

- The study participants were 2450 staff and registered stakeholders in the Ministry of Finance of Lagos State. Such as procurement officers, accountants, auditors, as direct users of the Ministry's e-governance platforms; ICT (Information and Communication Technology) staff; administrative staff; and approved vendors, who interacted directly with ICT staff. These categories of actors were considered suitable because they are most likely to be involved in financial transactions, financial audits and procurement, where transparency, accountability and corruption concerns are most prevalent.

Using Yamane's (1967) formula for finite populations, the sample size was determined as follows:

$$n = \frac{N}{\{1+N(e)^2\}}$$

n = sample size

N = population size (2,450)

e = level of precision (0.05)

Substituting the values:

$$n = \frac{2450}{1+2450(0.05)^2}$$

$$n = \frac{2450}{1+2450(0.0025)}$$

$$n = \frac{2450}{1+6.125}$$

$$n = \frac{2450}{7.125}$$

n=343.86 \approx 344

To improve representativeness and account for possible non-response, the sample size was increased by approximately 7%, resulting in a final sample size of 367 respondents. Stratified random sampling was subsequently employed to ensure proportionate representation of the different categories of staff and stakeholders.

This ensured that procurement officers, auditors, ICT staff, and vendors were fairly represented in the sample, given their varying exposure to e-governance platforms. Of the 367 questionnaires distributed, 342 were completed and returned, yielding a 93% response rate, which is considered highly satisfactory for survey-based research (Baruch & Holtom, 2008). In addition to the survey, 20 purposively selected key informant interviews were conducted with senior staff, auditors, and vendors, and procurement and audit records were analyzed to triangulate the findings.

The primary instrument for quantitative data collection was a structured questionnaire developed from existing scales in e-governance and anti-corruption studies (Heeks, 2018; Oyedemi & Gillwald, 2022). The questionnaire was divided into four sections: demographic characteristics; e-governance adoption (covering e-procurement, digital payment platforms, and electronic auditing); anti-corruption outcomes (measured by perceived reductions in bribery, fraud, and collusion); and compliance with public sector accounting standards. Responses were captured on a five-point Likert scale ranging from “Strongly Disagree” (1) to “Strongly Agree” (5).

For the qualitative strand, a semi-structured interview guide was designed to elicit deeper insights on practical challenges, institutional bottlenecks, and perceptions regarding the integration of accounting standards with e-governance platforms. It was complemented by documentary reviews of procurement reports, audit records, and financial statements to verify self-reported survey and interview responses.

The questionnaire underwent content validation through expert review by three specialists in governance, public sector accounting, and ICT policy, who assessed the relevance, clarity, and comprehensiveness of the items. A pilot study involving 40 respondents outside the main sample was conducted, and Cronbach’s alpha coefficients for the constructs ranged between 0.81 and 0.89, indicating strong internal consistency (Tavakol & Dennick, 2011). Construct validity was further supported by confirmatory factor analysis (CFA), which ensured that items loaded appropriately on their intended constructs.

**Table 1**

*Validity and Reliability Results of the Construct Measures*

<b>Construct</b>	<b>No. of Items</b>	<b>Factor Loadings (Range)</b>	<b>Cronbach's Alpha (<math>\alpha</math>)</b>	<b>Composite Reliability (CR)</b>	<b>Average Variance Extracted (AVE)</b>
E-Governance Adoption	8	0.72–0.88	0.87	0.91	0.63
Anti-Corruption Outcomes	7	0.70–0.85	0.84	0.89	0.61
Public Sector Accounting Standards	6	0.74–0.89	0.86	0.90	0.65
Transparency & Accountability	5	0.71–0.83	0.81	0.87	0.60

*Source: Field Survey (2025)*

Table 1 presents the results of the validity and reliability tests for the constructs used in the study. The factor loadings for all constructs ranged between 0.70 and 0.89, which exceed the recommended threshold of 0.70, indicating that the observed variables strongly loaded on their respective latent constructs (Hair et al., 2019). It demonstrates that each measurement item is a good indicator of its underlying construct.

The Cronbach’s alpha values for the constructs ranged from 0.81 to 0.87, which are above the minimum benchmark of 0.70, showing that the items measuring each construct have high internal consistency. Likewise, the Composite Reliability (CR) values exceeded 0.87 for all constructs, which further supports the reliability of the constructs and confirms that they are measuring the constructs as intended. Validity of the constructs ranged from 0.60 to 0.65 with Average Variance Extracted (AVE) scores above 0.50, which is the threshold score recommended for the validity of the constructs. It means that the items in each construct have a high degree of shared variance, which is an indicator of good convergent validity. In general, the results show that the research instruments used in this study were reliable and valid, so that confidence can be obtained in the analysis and interpretation of the results obtained from the research.

## **Common Method Variance Assessment**

As a significant amount of the quantitative data was collected through self-administered questionnaires, there was concern about possible Common Method Variance (CMV). Various procedural measures were taken in the design of the questionnaire, such as ensuring respondents' anonymity, minimizing evaluation apprehension, formulating the wording of the items simply and unambiguously, and separating the items dealing with the predictor and criterion variables.

In addition, Harman's Single-Factor Test was carried out to see if a single factor explained the significant amount of variance for the items measuring the concept. Results showed that common method bias was not a major problem in the study as less than 50% of the variance was explained by the first factor. (Podsakoff et al., 2003). Thus, common method variance is not likely to have significantly affected the findings.

To achieve the main research objective, data collection was conducted at the Lagos State Ministry of Finance, Nigeria, as a case study institution due to its widespread adoption of e-governance initiatives, including electronic payment systems, e-procurement platforms, digital revenue collection systems, and IPSAS-compliant financial reporting processes. The Ministry is one of the premier public-sector institutions in Nigeria's digital governance agenda and thus offers an appropriate backdrop for discussing the linkages among e-governance, public-sector accounting standards, and anti-corruption outcomes.

Three complementary sources of data were used. The Ministry staff and vendors were given structured questionnaires, both physically and electronically, as a first step. Second, purposive sampling was used to select senior officials, auditors, procurement officers, ICT staff, and vendors, and semi-structured interviews were then conducted to gain detailed information on the implementation and effectiveness of e-governance systems. Third, the evidence was documentary and included procurement reports, audit reports, financial statements, and policy documents issued by the Ministry. These data sources were triangulated, which provided credibility and strength to the findings. All of the above was obtained and the respondents were assured of confidentiality and voluntary participation.

The collected data were quantitative and analysed using the Statistical Package for the Social Sciences (SPSS) version 27. To summarise the respondents' general trend of e-governance adoption and their demographic profiles, descriptive statistics (frequencies, percentages, means and standard deviations) were first used. Next, the hypothesized relationships were tested via inferential statistics (Hierarchical Regression Analysis). The direct impact of e-governance on the anti-corruption outcomes was tested in the first model. To check the interaction effect, the second model was created using public sector accounting standards as a moderating variable. This step-wise procedure enabled incremental variance explained by the addition of moderating variables to be identified (Aiken & West, 1991).

Ethical issues were given significant attention. Responsiveness of the participants was voluntary, they were informed about the study, and they were assured that their answers would remain confidential. The data have been anonymized while processing for analysis, and results presented in anonymous form, so that no identification of specific individuals can be made from the results.

## Results & Discussion

The results of the research are presented in this section, starting with the demographic characteristics of the respondents, followed by the main data analysis aimed at testing the hypothesized relationships between e-governance adoption, anti-corruption outcomes, and the moderating effect of public sector accounting standards. Results from descriptive and inferential analyses are presented to support interpretation of results.

**Table 2**

*Demographic Characteristics of Respondents*

Variable	Category	Frequency (n = 342)	Percentage (%)
<b>Gender</b>	Male	198	57.9%
	Female	144	42.1%
<b>Age</b>	20–30 years	62	18.1%
	31–40 years	121	35.4%
	41–50 years	104	30.4%
	Above 50 years	55	16.1%
<b>Education Level</b>	HND/Bachelor’s Degree	196	57.3%
	Master’s Degree	102	29.8%
	Professional Cert.	28	8.2%
	PhD	16	4.7%
<b>Work Experience</b>	Below 5 years	79	23.1%
	6–10 years	118	34.5%
	11–15 years	95	27.8%
	Above 15 years	50	14.6%
<b>Department/Unit</b>	Procurement	86	25.1%
	Accounts/Audit	104	30.4%
	ICT/Systems	72	21.1%
	Administration	80	23.4%

*Note. Total sample size (n) = 342. Percentages may not total 100% due to rounding.*

The demographic profile shows a relatively even gender split with males making up 57.9% and females 42.1%. Most respondents were in the 31-40 age group (35.4%) and the 41-50 age group (30.4%), indicating that the survey reflected the opinions of middle age professionals engaged in governance. Regarding educational qualifications, most of the respondents had HND/Bachelor's degree (57.3%), and there was a significant proportion of postgraduate qualifications (34.5% HND/ Bachelor’s + Masters/ PhD). When it came to work experience, over 76% said they had more than six years, which meant they were an informed sample with experience of e-governance reforms.

The distribution of the departments was satisfactory as far as the units are concerned, and specifically procurement (25.1%), accounts/audit (30.4%), ICT (21.1) and administration. (23.4%) to ensure insights are from multiple functional perspectives in the Ministry of Finance.

## Data Analysis

**Table 3**

*Descriptive Statistics and Correlations*

<b>Variables</b>	<b>Mean</b>	<b>SD</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
1. E-Governance Adoption	3.94	0.68	1.000			
2. Anti-Corruption Outcomes	3.87	0.72	0.614**	1.000		
3. Public Sector Accounting Std.	3.91	0.66	0.532**	0.578**	1.000	
4. Transparency & Accountability	3.89	0.70	0.595**	0.621**	0.568**	1.000

*Note:  $p < 0.01$  (2-tailed), Source: Field Survey (2025)*

The descriptive statistics of the study variables and their correlation matrix are presented in table 3. The mean scores for all constructs ranged from 3.87 to 3.94, indicating that respondents generally agreed that e-governance adoption, anti-corruption outcomes, accounting standards for the public sector, and transparency/accountability mechanisms are well operationalised in the Ministry. The range of standard deviations (0.66 to 0.72) reflects moderate variation in responses, reflecting the varied composition of the sample.

The correlation analysis data showed positive significant correlation at 1% level between the variables. The adoption of e-governance was also strongly correlated with anti-corruption outcomes ( $r = 0.614$ ,  $p < 0.01$ ), meaning that the greater the e-governance tools the better the corruption reduction outcomes. Public sector accounting standards were positively correlated with both e-governance ( $r = 0.532$ ,  $p < 0.01$ ) and anti-corruption outcomes ( $r = 0.578$ ,  $p < 0.01$ ), thus this is a factor that can be considered as a moderating factor. Transparency and accountability also had strong positive correlations with the other constructs, thereby corroborating the idea that strengthening the accountability and corruption prevention of digital governance by deepening the digital governance with good accounting mechanisms.

### ***Test of Hypotheses***

*H<sub>1</sub>: E-governance adoption has no significant effect on anti-corruption outcomes in the Lagos State Ministry of Finance.*

*H<sub>2</sub>: Public sector accounting standards do not significantly moderate the relationship between e-governance adoption and anti-corruption outcomes.*

**Table 4**

*Test of Hypotheses (Hierarchical Regression Results)*

Model	Variables	Beta ( $\beta$ )	t-value	p-value
Model 1	E-Governance Adoption → Anti-Corruption Outcomes	0.48	6.72	0.000
Model 2	Public Sector Accounting Standards (PSAS)	0.31	4.58	0.000
Model 3	E-Governance × PSAS → Anti Corruption Outcomes	0.27	3.95	0.000

Source: Field Survey (2025)

**Figure 2**

Moderating Effect of Public Sector Accounting Standards on the Relationship between E-Governance Adoption and Anti-Corruption Outcomes.

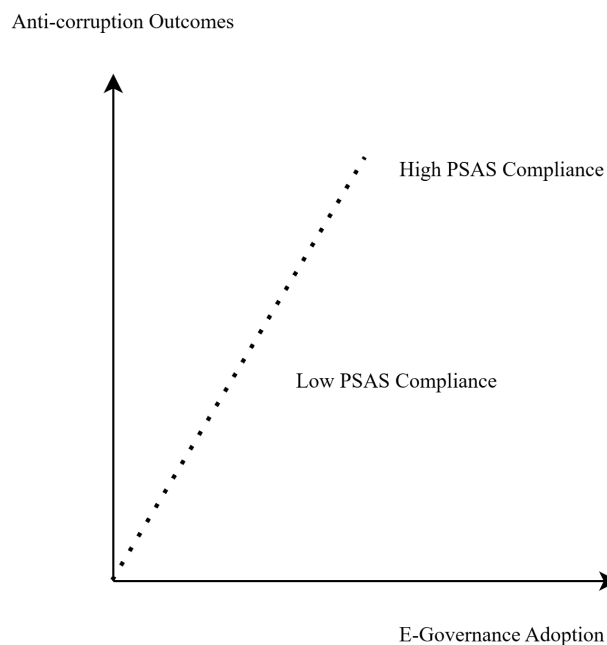


Figure 2 illustrates that the positive relationship between e-governance adoption and anti-corruption outcomes becomes stronger when compliance with public sector accounting standards is high. The steeper slope for high PSAS compliance demonstrates the strengthening effect identified in Model 3.

The hierarchical regression analysis was conducted to test the direct and moderating effects of e-governance adoption and public sector accounting standards (PSAS) on anti-corruption outcomes in the Lagos State Ministry of Finance. In Model 1, e-governance adoption had a positive and significant effect on anti-corruption outcomes ( $\beta = 0.48$ ,  $t = 6.72$ ,  $p < 0.01$ ), leading to the rejection of H<sub>1</sub>. This implies that increased adoption of e-governance mechanisms, such as e-procurement and digital auditing, significantly reduces opportunities for corrupt practices. In Model 2, PSAS independently showed a significant positive effect on anti-corruption outcomes ( $\beta = 0.31$ ,  $t = 4.58$ ,  $p < 0.01$ ), highlighting the importance of compliance with accounting standards in strengthening transparency and accountability. Model 3 Beyond its statistical significance, the interaction effect has important practical implications for governance reform. The positive interaction coefficient ( $\beta = 0.27$ ,  $p < 0.01$ ) indicates that public sector accounting standards do not merely contribute independently to anti-corruption outcomes; rather, they strengthen the effectiveness of e-governance mechanisms. It suggests that digital platforms alone may not be sufficient to achieve maximum anti-corruption gains if they operate within weak financial reporting and accountability systems.

In practice, e-procurement systems, electronic payment platforms, and digital auditing tools are more effective when supported by standardized accounting procedures, transparent financial reporting requirements, and strict compliance with IPSAS. Under conditions of high compliance with public sector accounting standards, the positive effect of e-governance on anti-corruption outcomes becomes substantially stronger. Conversely, where accounting standards are weakly implemented, the anti-corruption benefits of digital governance systems are likely to be reduced.

The interaction effect therefore demonstrates a synergistic relationship between technological reforms and institutional controls. The findings imply that anti-corruption reforms should not focus solely on technology deployment but should simultaneously strengthen accounting governance frameworks to maximize transparency, accountability, and control over public resources. Specifically, the effectiveness of e-governance in curbing corruption is amplified when robust accounting standards are enforced.

These findings reinforce the theoretical proposition of institutional theory and accountability theory, showing that digital reforms alone may not be sufficient unless complemented by strong institutional frameworks such as PSAS. The implication for policy is that Lagos State, and other subnational governments in Nigeria, must ensure that investments in digital governance tools are accompanied by strict enforcement of accounting standards to institutionalize transparency and safeguard public resources.

## **Qualitative Findings**

The qualitative interviews gave further information on quantitative results. The majority of the interviewees confirmed that the implementation of e-procurement platforms had reduced opportunities to manipulate the bidding process and increased transparency in procurement. Electronic payment systems have been reported to enhance transaction visibility and minimise cash-based transactions, which otherwise offer opportunities for corruption. Some respondents also noted that the implementation of IPSAS and other public sector accounting standards enhanced the success of digital governance projects, as they made financial reporting more consistent and easier to audit. The use of digital systems and standardized accounting procedures, as many respondents noted, made it more difficult to cover up transactions and mismanagement.

Some participants in the interviews also highlighted employee resistance to change, a lack of ICT infrastructure, periodic system downtime, and capacity gaps in the use of digital platforms as challenges. These observations imply that e-governance and accounting standards have greatly enhanced accountability, but ongoing institutional support and capacity development are required to sustain accountability improvements resulting from anti-corruption efforts.

## **Discussion**

The findings of this study revealed that e-governance adoption significantly enhances anti-corruption outcomes in the Lagos State Ministry of Finance, and that the effectiveness of these mechanisms is further strengthened by strict adherence to public sector accounting standards. It aligns with several streams of literature but also contrasts with others, thereby situating this study within the broader scholarly debate on governance reforms.

The study's evidence that e-governance tools such as e-procurement, digital payment platforms, and electronic auditing reduce corruption is consistent with the works of Okunola, Oyewole, and Obasaju (2023), who observed that digital procurement reforms in Nigeria curtailed procurement-related malpractices and promoted fiscal transparency. Similarly, Adegbe and Akinyemi (2020) established that e-payment systems in Lagos State ministries reduced leakages and improved the traceability of public funds, thereby strengthening accountability structures. Internationally, Heeks (2022) noted that e-governance reforms in developing countries enhance administrative efficiency, minimize discretionary authority, and reduce opportunities for rent seeking. These studies collectively support rejecting the null hypothesis in this research, affirming that e-governance is a catalyst for anti-corruption outcomes.

The moderating role of public sector accounting standards also resonates with empirical findings in both Nigerian and global contexts. For instance, Udeh and Ekwueme (2021) stressed that compliance with International Public Sector Accounting Standards (IPSAS) improved reporting credibility in Nigerian public institutions, thereby reducing opportunities for misrepresentation and corruption. It corroborates the present study's finding that e-governance adoption is more effective when accompanied by standardized accounting practices. Likewise, Osei-Tutu and Afriyie (2023) in Ghana found that accounting standards acted as a control mechanism that complemented technology-driven reforms, further restricting corruption channels in public financial management.

However, not all studies fully agree with these findings. Some scholars argue that e-governance alone does not automatically translate into anti-corruption gains unless supported by strong institutional frameworks. For example, Onwe and Ijeoma (2022) contended that Nigeria's weak enforcement of accounting and audit regulations undermines the benefits of ICT-driven governance reforms. In the same vein, Musa et al., (2023) noted that despite the adoption of e-procurement in selected Nigerian states, corruption persisted due to loopholes created by collusion between insiders and contractors. These criticisms highlight the importance of institutional strengthening and effective implementation of both technological and accounting reforms.

Another perspective is provided by Olabimitan et al., (2025)., they argued that resistance to change, poor digital literacy among public officials, and infrastructural limitations often undermine the effectiveness of e-governance in Nigeria. This contrasts with the present study's more optimistic results and points to contextual challenges that may limit the generalizability of findings beyond Lagos State.

In summary, while the findings of this study reinforce a growing consensus that e-governance improves transparency and accountability, the moderating influence of public sector accounting standards emphasizes that reforms cannot succeed in isolation. The divergence of opinions in the literature underscores that successful anti-corruption reforms require both technological innovations and robust institutional mechanisms, including strict compliance with accounting standards and effective enforcement structures.

## **Conclusion**

This study focused on how e-governance has affected anti-corruption results in Lagos State. The focus of this study was to analyse the impact of e-governance on anti-corruption outcomes in Lagos State. The moderating role of public sector accounting will be taken seriously while including the ministry of finance. The results are clearly demonstrating that e-governance tools like e-procurement (eP) are important. Platforms, electronic payment systems, and digital auditing have a significant impact on reducing corruption. Implements practices, increases transparency, and increases accountability. More importantly, the moderating effect of public sector accounting standards brings focus to the fact that technology-driven governance reforms work best in the context of uniform accounting for public sectors, such as the International Public Sector Accounting Standards (IPSAS). The outcomes lend support to institutional and accountability theories, where reforms are based on digital systems and the strict adherence to accounting standards provides double backing. A way for rent-seekers to be discouraged from doing so, for discretion to be eliminated, and for the public to believe in the rest of the process. Despite this, however, problems such as inadequate enforcement, infrastructure deficits, and others remain. There is still resistance to change that can stand in the way of the best results. It reinforces the importance of adopting technology, which must be integrated into robust institutional and regulatory frameworks.

To conclude, this study reaffirms the use of e-governance tools in the public sector is possible. Accounting and accounting standards are not just helpful but vital to sustainable anti-corruption efforts. It is a strong avenue for enhancing public financial management and establishing citizens' confidence in government institutions.

## Recommendations

From the results of the study, the following recommendations are made:

1. The Lagos State Ministry of Finance should increase the use of e-procurement modules across all procurement categories, as results show that e-governance implementation has a positive impact on the quality of anti-corruption outcomes.
2. All government financial transactions should be conducted using electronic payment systems, eliminating manual payment processes that increase the potential risk of bribery, financing leakage and fund diversion.
3. Public sector accounting standards are also found to be a critical enabler of the effectiveness of e-governance reforms; the need to comply with IPSAS should be continuously monitored through periodic independent audits and compliance reviews.
4. The Ministry should include e-governance platforms as part of the financial reporting system based on IPSAS to provide real-time monitoring, transparency, and accountability in the financial management process.
5. Capacity-building programmes must be directed specifically towards procurement officers, accountants, auditors and ICT staff to enhance their capacity in the use of digital governance tools and also to ensure compliance with public sector accounting standards.
6. Government should develop digital dashboards for anti-corruption purposes that can produce automated alerts for suspicious procurement, duplicate payments, and financial irregularities.

The study shows that the most effective anti-corruption measures are undertaken when e-governance measures are coupled with strict accounting practices; therefore other State Governments in Nigeria should emulate the Lagos State model in this regard.

## *Policy Implications*

The policy implications of this study are significant for both Lagos State and Nigeria at large. First, the findings highlight the urgent need for policymakers to view e-governance reforms and accounting standards not as separate initiatives but as mutually reinforcing strategies for fighting corruption. Embedding digital platforms within a robust accounting framework systematically closes loopholes, thereby limiting discretionary abuses. Second, the study underscores the importance of state-level reforms as catalysts for national change. By institutionalizing transparent practices in Lagos State a leading subnational economy in Nigeria, there is a strong potential for policy diffusion and replication across other states, thereby strengthening governance at the federal level. Third, the study provides evidence that global best practices, such as IPSAS adoption, can be effectively localized when combined with digital governance reforms, positioning Nigeria to attract greater international confidence and investment. Finally, the study calls for multi-stakeholder collaboration, whereby government, civil society, and development partners co-create and sustain reform agendas that are technologically sound, institutionally grounded, and culturally adaptable.

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