



An Institutional and Architecture Based View of Corruption in Nigeria: A Developing Economy's Analysis of Formal and Informal Structures

Ikwukananne I. Udechukwu, Columbia Southern University
Bahaudin G. Mujtaba, Nova Southeastern University

Abstract

Corruption in Nigeria has been well documented. However, the basis for the corruption has not yet been fully explored. Some studies have approached corruption in Nigeria from a judiciary, executive, labor, and law enforcement perspective. This paper attempts to use an institutional and architectural perspective to glean into the nature and consequences of corruption in Nigeria. Despite its vast natural resources, the average Nigerian has not benefited from these resources due to the high level of greed and mismanagement allowed under the current market-based capitalism, which still lacks the requisite regulation. It is hoped that other developing economies with abundant natural resources, as is the case in Nigeria, using the matrix provided in this paper, can study the nature of the formal and informal institutions that exist within their boundaries.

Key words: Nigeria, Corruption, Institutions, Architecture, Economy.

Introduction

Corruption remains an omnipresent and troubling issue for most Nigerians and for potential investors in Nigeria. It is often a subject of great concern and discussion amongst Nigerians, and more recently, investors, regardless of the context of such concerns. It is apparent that no one is more interested in resolving the issues of corruption in Nigeria than Nigerians themselves, and in some cases, foreign investors who see the vast investment and economic potentials and opportunities, given the nascence of democracy in Nigeria. However, a part of the corruption problem in Nigeria finds root not just in policy, behavior, culture, and processes, but also in the abundance of natural resources specifically, crude oil, for which the country is well endowed. This crude oil reflects a symptom and a manifestation of the institutional and architectural misalignment, existing in the Nigerian context.

According to *USATODAY*, "Nigeria, an OPEC nation, is the fifth-largest crude oil exporter to the U.S. Nigeria has proven natural gas reserves of about 5.29 trillion cubic meters. It

produces about 2.4 million barrels of crude oil a day. However, more than 50 years of oil and gas production has taken a heavy environmental toll” (“Nigeria: 2 Presumed Dead”, 2012).

This link between corruption and crude oil is well established, documented, and acknowledged in the Nigerian context. Crude oil is the primary engine of growth in Nigeria. However, Mauro (1997) as well as Mujtaba, McClelland, Cavico, and Williamson (2012) note that regression analysis has demonstrated that corruption is negatively linked to the level of investment and economic growth in a given country, that is, the more corruption, the less investment and the less economic growth is likely to be. This suggests that it is possible that the Nigerian economy may not be growing as fast or as healthy as it should be, given the extent of corruption drawn from the over-reliance on crude oil as a critical source of revenue.

Gboyega, Soreide, Le, and Shukla (2011), noted, “Thus, although Nigeria is rich in petroleum resource as a result of its geological endowment, the fact that it remains highly dependent on petroleum reflects its failure to manage these resources to develop a broad-based economy” (p. 8). This over-reliance on crude oil, particularly in Nigeria’s fledgling democracy, has made focus on other sources of revenue almost impossible. Pani (2011) states, “corruption appears to have a significant negative impact on tax revenue in democratic countries.” (p. 164).

Corruption has consequently led to numerous acts of sabotage and labor unrest against Nigeria’s crude oil production capacity. Zadjali and Wright (2012) make it abundantly clear that corruption is not a victimless crime. The labor unrests reflect the victimization associated with corruption linked to Nigerian crude oil. According to the *USATODAY*, among innumerable episodes of labor unrests related to crude oil, and hence corruption, a severe strike threatened to derail the Nigerian economy as the government tried to remove subsidies for domestic production of crude related products at the beginning of 2012.

Anger over losing one of the few benefits average Nigerians see from being an oil-rich country, as well as disgust over perceived government corruption, have led to demonstrations across this nation of 160 million people and violence that has killed many people. The Petroleum and Natural Gas Senior Staff Association of Nigeria, which represents about 20,000 workers, said it would be forced to "apply the bitter option" of closing down all oil and gas production if the government refused to reinstate the gasoline subsidies (Ibukun, 2012).

Furthermore, Gboyega, *et al.* also acknowledged this history as they noted,

Nigeria is recognized as a country with the most known reserves of petroleum and gas in Sub-Saharan Africa. Petroleum has long become the most important aspect of the national economy, accounting for more than half of GDP, about 85 percent of government revenues, and over 90 percent of exports. Since oil was discovered in Nigeria more than five decades ago, the country has had a turbulent and disappointing development record and remains significantly oil-dependent. The scramble for control of natural resource rents has contributed to weak oil sector governance and to political upheavals and conflicts. (p. 7).

While there is no shortage of articles describing corruption in Nigeria and its consequences on that nation, what is clear from these assertions is not whether corruption is an issue or if the abundance of Nigeria’s mismanaged crude oil reserves spurs corruption, among many other valid reasons for corruption in the country, rather, this discussion is about a refined

understanding of the framework of corruption from a Nigerian perspective. Corruption can also be viewed as an act of sabotage on formal rules, systems, and institutions which can be offset through strong socialization in the culture (Ngo, Mujtaba, and Fisher, 2012; Cavico and Mujtaba, 2011; Mujtaba, 2014). According to Zadjali and Wright (2012), “Corruption is a furtive act that thrives on darkness, deception, denial and treachery”. (p. 34). It is from the confines of this dark side of sabotage that informal rules, institutions, and systems owe both their emergence and facilitation of corruption.

Illustrated in Table 1 is the Corruption Perception Index for Nigeria for the last decade, as documented by Transparency International. Whether or not the perception of corruption in Nigeria is improving, based on the data below, is debatable. However, Gboyega *et al.* (2011) suggested, “Over the last decade, Nigeria has shown some signs of improving governance, including the return to democratic rule since 1999” (p. 7). It is not clear if the signs of improving governance clearly demonstrates a healthy relationship between the architecture of Nigerian institutions and the framework of these institutions.

Table 1 - *Corruption Perception Index for Nigeria in the Last 10 years*

Year	Ranking Among Other Nations	Score	Number of Nations
2011	143	2.4	182
2010	134	2.4	178
2009	130	2.5	180
2008	121	2.7	180
2007	147	2.2	179
2006	142	2.2	163
2005	152	1.9	158
2004	144	1.5	145
2003	132	1.4	133
2002	101	1.2	102
2001	90	1.0	91

The information in table 2 shows that while it is a combination of data drawn from IMF research on actual, estimated, and projected economic indicators, it suggests with inflation rate greater than real GDP rate, the average Nigerian must come to terms with how to supplement and address the dwindling value of their personal income and fortunes (*private gains*), and the purchasing power of the Nigerian currency, the Naira. Thus, suggesting one of several reasons Nigerians engage in questionable practices and transactions, or acts of sabotage that invariably weakens formal institutions, while strengthening informal institutions, with the intent of engaging in *private gains*, a term closely associated with corruption (Zadjali & Wright, 2012). With inflation rates exceeding real GDP growth, corruption in Nigeria is expected to be a vicious cycle of unending exploitations, mismanagement, and victimization, leading to further weakening of existing formal institutions and the strengthening of informal institutions, based on the misalignment currently existing between the architecture of Nigerian institutions and the framework of these institutions, to include their organizational structures, processes, controls and incentives, and culture.

Table 2 - *Nigeria: Selected Economic Indicators* (Percent of GDP, unless otherwise stated)

	2005	2006	2007	2008	2009	2010	2011	2012
	Actual	Actual	Est	Proj	Proj	Proj	Proj	Proj
Real GDP growth (Percent)	6.5	6.0	6.3	9.0	8.3	7.0	7.0	8.1
Consumer price inflation, annual average (percent)	17.8	8.3	5.4	7.3	8.5	8.5	8.5	8.5
Current account balance	7.1	9.4	0.8	5.7	2.4	3.1	2.9	3.4

Sources: Nigerian authorities and IMF staff.

Though a nation, Nigeria is still fundamentally an organization of people with collective but disparate cultures and needs, whose primary goal is to take advantage of its resources and capabilities (crude oil). This harkens to the resource-based view of firms, which suggests that competencies and resources required for competitive advantage of firms, and in this case, a nation, have to be valuable, rare, and difficult to duplicate, as is the case with the high quality crude oil found in Nigeria. However, the allocation and distribution of these resources across Nigeria, has remained questionable since the discovery of crude oil in the early to late sixties, and which may have encouraged corruption at an architectural and institutional level.

The structural and institutional factors associated with Nigeria, as can be gleaned from an organizational architecture perspective and institutional-based view of an organization, may help provide a deeper understanding of what the Nigerian government must do, to help address the issue of corruption, this is if it is to enjoy the full benefits of its nascent democratic ideals. In fact, Peng (2011) suggested, "In harsh, unattractive environments, most firms either suffer or exit" (p. 10). In the Nigerian case, while corruption is attractive to its domestic beneficiaries by strengthening its informal institutions, corruption is simply unattractive to investors who would prefer a stronger formal institutions. Nigeria already suffers from the ill-effects of corruption in many ways, as illustrated by examples provided elsewhere in this paper.

Thus, this paper discusses Nigerian corruption from an organizational architecture perspective, which entails the nature of its architecture, processes, culture, and incentive and controls; and through the institutional-based view of organizations which entails formal and informal institutions. We approach our paper from this perspective because even well-functioning and established democracies suffer from some sort of corruption. Pani (2011) states, "...results show that corruption can arise even in a well-functioning democracy." (p.164). However, what is common to all political systems in all nations, is the architecture of its institutions and the framework of those institutions, and how both interact to determine the extent of corruption in each nation, and in this case, Nigeria.

The Architecture Perspective

Every organization is fundamentally built around a design or sets of designs that serves to enhance its existence (short-term or long-term) and legitimacy in that particular environment. Whether or not that design is ordered or chaotic, or whether the design is a function of conscious or unconscious thought processes, or whether the design truly serves the purpose for which it is

intended, has been a never ending source of discussion and debates about the nature of collective entities and systems. In this case, the complex nature of any national architecture might be a source of some of the issues those nations might be facing. Organizational architecture allows us to think of organizational designs, and in this case, nations, in terms of formal organizational structures, control systems and incentives, organizational culture, processes, and people (Hill, 2009 & Morgan, 1986).

According to Hill (2009), “By organizational structure, we mean three things: First, the formal division of the organization into subunits such as product divisions, national operations, and functions...; second, the location of decision-making responsibilities within that structure (e.g. centralized or decentralized); third, the establishment of integrating mechanisms to coordinate the activities of subunits including cross-functional teams and or pan-regional committees” (p. 381). Within the current Nigerian structure the relationship between the executive branch, the judiciary branch, and the legislative branch, fails to find unity of purpose in establishing “integrating mechanisms to coordinate the activities of subunits including cross-functional teams” (Hill, 2009, p. 381). This provides unexpected opportunities and loopholes for informal entities to legitimize informal rules and agreements with the political system through its electorate in that particular environment. In the absence of effective structures borne from formal institutions, and uncoordinated with a national interested purpose, corruption then morphs from being perceived as a criminal behavior to becoming an acceptable cultural ideal and belief system. Controls and incentives to impede this phenomenon is usually ineffective because of differences in incentives accrued through formal institutions compared to incentives accrued through informal systems. Due to the strong informal institutional framework of the Nigerian polity with allegiances to religious, ethnic, and regional loyalties, informal institutions tend to be seen as being more profitable, and consequently, legitimate, than structures that can be found in formal institutions. The difference in incentive is thus, wide enough to encourage acts of sabotage against formal institutions for *private gains*, while ultimately creating victims of the electorates of the Nigerian political system, which we now refer to as corruption.

The system of controls for formal and informal institutions in Nigeria, differ in the nature and type of incentives extended by the principals (country) and to its agents (officials). Hill (2009) defines controls as, “metrics used to measure the performance of subunits and make judgments about how well managers are running those subunits”, while incentives “are the devices used to reward appropriate managerial behavior” (p. 382). Formalized entities of Nigeria due to institutional constraints, incentivize its agents much less competitively than the agents of informal entities. Thus, the opportunity cost to maintain the required behavior or value congruence, in the national interest, becomes fairly expensive, while becoming a source of motivation to engage in activities of *private gain* that are ultimately defined as corruption, when one takes into account the data published in table 2, which clearly illustrates how inflation significantly prompts Nigerians to act against the interest of the state, while weakening formal institutions.

The extrinsic nature of this motivation as a result of a national culture that encourages public display of wealth, is blatant and glaring. The longitudinal reinforcement of higher incentives due to informal rules, and the corresponding high opportunity cost due to formal rules, eventually signals to the electorate in that environment that corruption is not only a profitable behavior and venture, but an acceptable cultural ideal and belief system. This also does something interesting: It diminishes loyalty to formal entities, nationalism, and dignity in labor, while encouraging domestic sabotage of formal rules and policies of formal institutions, whose opportunity costs are that much greater and dire than those in informal systems. The net effect of

this phenomenon, is higher transaction costs for both citizens and investors, who have to engage in one form of economic, social, and political activity or the other, with formal institutions in Nigeria. These concerns are reinforced in the organizational processes as well.

Hill (2009) defines processes as “the manner in which decisions are made and work is performed within an organization” (p. 382). Incentives support the processes whether in an informal or formal system. Since informal systems are more likely to be better incentivized, one would expect a more responsive service in informal systems than formal systems. This becomes a segue to the debatable conclusion reached by Williamson (2009) who argued that nations with strong informal systems tend to enjoy more economic development than nations with strong formal institutions.

Processes in formal systems, will then attempt to bring to equilibrium, the incentives accrued to agents of the informal system. Thus, inefficiencies are then designed into the processes of formal systems, in order to attract a part of the *private gains* being enjoyed by agents of informal systems. This act of sabotage becomes self-reinforcing, sometimes leading to collusion between agents of the formal system and agents of the informal system, leading to new processes designed to benefit both parties, at a cost to the collective national interest. The structure, control and incentives, and processes, eventually become integrated enough while embedding itself in convergence to/with the existing religious, ethnic, and regional polity of Nigeria.

Hill (2009) defines organizational culture as “the norms and value systems that are shared among the employees of an organization” (p. 382). In this sense, the culture of corruption is actually a culture based on value congruence. This implies, members of either formal and informal systems whose values are not congruent with the nature of incentives and processes borne from the competitive relationship between informal and formal systems, are generally considered out-group members because a collective culture sometimes has more sway than the principles of a single individual under these conditions. Consequently, this value congruence becomes a tool for informal systems to resist change and reform in the political system. This would also suggest that simply indicting members engaged in a culture of corrupt practices in Nigeria or elsewhere, may actually turn out to be exercises in futility, since the structure, incentives and controls, and processes, from which such members emerged, remain intact, while continuing to reinforce the culture of corruption at all levels in the system, regardless of who is indicted, even if an indictment exists, or not.

The Institution Perspective

Peng (2011) elaborated on the institution perspective by stating, “An institution-based view suggests that the success and failure of firms are enabled and constrained by institutions. By institutions, we mean structures that define the rules of the game.” (p. 9). These institutions, when they follow the “formal rules of the game”, which includes “laws and regulations”, are classified as formal institutions (Peng, 2011, p. 9). On the other hand, informal institutions, or “informal rules of the game, include culture, ethics, and norms” (Peng, 2011, p. 9).

The emergence and embeddedness of corruption in Nigeria appears to be an equilibrium between weakening or weakened formal institutions functioning in competition with strengthening and strengthened informal institutions. In this case, formal institutional structures, processes, controls and incentives, and culture, generate much higher and dire opportunity costs for members maintaining any level of value congruence in those formal institutions, than do members of informal institutions.

Busse (2010) discussed several mechanisms by which informal institutions influence the activities of formal institutions. They include replacement, undermining, support, and competition (Busse, 2010). “Informal institutions can replace (and be replaced by) formal institutions” (Busse, 2011, p. 318). The Nigerian experience here is one where it is more efficient to rely on informal institutions to speed up government services than rely on the processes, structure, culture, and controls and incentives of formal institutions. Thus, suggesting that informal institutions provide a template upon which to replace the normal functions in formal institutions. In the colloquialisms of Nigeria, informal institutions are recognized as “Oluwole”. Busse (2010) supports this position by adding that, “Informal institutions can also serve as templates for formal institutions. Informal rules may generate precedents and prevalent practices that are then formalized for efficiency’s sake.” (p. 321).

Busse (2010) further adds that, “informal institutions can undermine and thus weaken formal rules. Informal practices and institutions are seen as promoting corruption, delaying the consolidation of democratic institutions, and eroding emergent formal rules. Yet undermining can also redress the violation of social norms introduced by formal rules” (p. 321 – 322). The idea behind undermining formal rules is the innate tendency for agents of informal institutions to seek justice and redress at any cost. By justice, we mean organizational justice, and more specifically, procedural justice where the traditional social norms for distributing resources are sabotaged through acts of corruption. These informal institutions undermine the structures, the processes, incentives and controls, and culture of formal institutions because they believe it is more just and perhaps, more efficient to do so than to allow rigid formal institutions that are perceived to serve the needs of the political elite, to decide who gets what and when. “Informal political institutions can also support or reinforce formal institutions. They do so both by “reifying” formal institutions—delineating the domains where formal institutions rule—and by providing information and enforcement that promote the functioning of formal institutions. Informal rules also can enforce formal regulations via informal sanctioning (truthful gossip), or reporting to formal authorities” (Busse, 2010, p. 324; Ellickson, 1991).

Finally, Busse (2010) suggests that “informal institutions have a second-order effect: they help to shape elite competition, which in turn affects both the timing and type of formal rule emergence, and the mechanisms by which informal institutions influence formal rules” (p. 326). In the Nigerian context, in some cases, the lucrative nature or services provided through informal institutions, drives formal institutions to provide value added benefits to its electorate, not with the intention of improve services, rather with the goal of competition with informal systems, given the accrued inefficiencies accrued through the structures, incentives and controls, and processes of formal institutions.

Williamson (2009) went further to create a typology of nations based on the strength of their institutions—strong or weak or both. Williamson (2009) noted that, “Conceptually, the strength of an institution implies either well-developed (strong) constraints or lack of constraints (weak)” (p. 373). While Williamson’s model was designed to focus on economic development in institutions, it could also serves to enhance our understanding of corruption since corruption is in fact, an institutional variable and a constraint to economic development. Thus, the extent of corruption existing in a nation, as a constraint, should also be a strong determinant of the strength and extent of a nation’s economic development within the institutional and architectural framework of that nation. Williamson presented their model using four quadrants.

Table 3 - *Strength of Formal and Informal Institutions*

Strong formal (1) Strong Informal	Weak formal (2) Strong Informal
Strong formal (3) Weak informal	Weak formal (4) Weak informal

Source: Williamson, C. R. (2009). Informal institutions rule: institutional arrangements and economic performance. *Public Choice*, 139, 371 – 387.

Williamson (2009) argued that nations with strong informal institutions enjoyed higher levels of economic development, irrespective of the strengths of their formal institutions. Cited in that paper was Nigeria in the fourth quadrant with weak formal and weak informal institutions. Williamson’s analysis appears as a paradox to the prevailing circumstances in Nigeria, since Nigerians tend to believe they exist in a strong informal institutional setting, with a weak formal structure. The history of Nigeria is fraught with primary loyalties to these informal institutions in the form of ethnic, religious, and regional affiliations, which continue to undermine the need for a national identity and purpose. These affiliations also have the property of diminishing the value congruence between agents of formal institutions and their loyalty to formal institutions. Thus, suggesting that Nigeria maybe plagued with strong informal institutions and a weak formal institutional system, contrary to the conclusions reached by Williamson (2009).

Implications

Corruption in Nigeria must be viewed very systematically for analysis, training and development perspectives (Yasmeen, Begum and Mujtaba, 2011). Based on this analysis if we combined the factors noted in the architectural perspective with those in the institutional perspective, then the idea of addressing corruption using the tools available in Nigeria today, to include the use of formal institutions such as the Economics and Financial Crimes Commission (EFCC) to combat corruption, would likely become less and less effective, for precisely the reasons stated in this paper. If the goal of informal institutions is to “replace” or “undermine” the structure, processes, controls and incentives, and culture of formal institutions, attempts at impeding such a goal could potentially lead to more costly forms of national sabotage, beyond corruption, to include assassinations, death threats, arsons, etc. The relocation of the former EFCC Chairman, Nuhu Ribadu, to the United Kingdom, whose life was in constant danger, exemplifies this noted concern in this paper. His life remains in danger and under threat, even after so many years off from the job.

Table 4 - *Architectural and Institution-based Corruption Solution Matrix*

	<i>Replacement</i>	<i>Undermining</i>	<i>Support</i>	<i>Competition</i>
<i>Structure</i>	Privatize	Bonded Agents	Contractors	N/A
<i>Processes</i>	Privatize	Bonded Agents	Contractors	N/A
<i>Control and Incentives</i>	Privatize	Bonded Agents	Contractors	N/A
<i>Culture</i>	Privatize	Bonded Agents	Contractors	N/A

The matrix in Table 4 is not an end all solution but a way forward in studying corruption in developing nations and particularly in Nigeria. It is a combination of factors identified from the architectural perspective and the institutional perspective of organizations, with a realistic acknowledgement that barring other crude forms of eliminating corruption to include decrees from military juntas or some of totalitarianism, that some form of corruption will likely remain part of the Nigerian platform for the foreseeable future, even with draconian rules. The matrix simply provides a transparent method of auditing formal institutions of the Nigerian system with the aim of classifying each institution and role, in terms of its architecture relative to the pressures it experiences from the services provided by informal institutions. This audit should be conducted by reputable third party organizations independent of the Nigerian system.

For example, is the formal institution facing the potential for “replacement” or “undermining” from informal institutions? If the formal institution is facing “replacement”, then an audit should encourage an outright *privatization* of that formal institution based on its existing structures, incentives and controls, and processes. If it is facing “undermining, then informal institutions should be encouraged to vigorously participate in providing the same services as the formal institution, with the caveat that informal systems do so as *bonded agents* acting on behalf of formal institutions. And, if the formal institution is being “supported” by informal institutions, then those informal institutions should be encouraged to serve as *contractors* to the formal institutions. Thus, three options, arising from this analysis of architecture and institutions, then become available to the Nigerian formal institution in addressing long-term corruption, namely, *privatization, bonded agents, and contractors*.

Thus, equilibrium between formal and informal institutions should be accepted as a first step in that process. Secondly, the transparency and control, using modern information systems, would be helpful in this process. Third, reform of the architecture of formal institutions with the goal of creating more flexible structures, shorter processes, competitive incentives, and encouraging a collective vision of all agents, under a technology-based system of accountability, may be required. Fourth, some form of recognition and validation of informal institutions may be required to the extent that government services can be provided through informal institutions whose processes, structure, and incentives remain informal but whose accountability to the services they provide, can be validated through formal means. These informal institutions can act as contractors or bonded agents of formal institutions, and may be required to undergo annual audits and reconciliations to ensure that the codes of conduct for the formal system remain intact. This could potentially swell the Nigerian bureaucracy; however, it could provide a more transparent environment for foreign investors, as the Nigerian economy continues to grow.

Conclusion

The nature of corruption in developing nations remain little understood even though evidence of such corruption abound. The idea of indicting single or groups of individuals, have done little to impede corruption in these nations, particularly in Nigeria. Yet, a deep failure to recognize the need to bring informal institutions from the dark and shadows, has remained elusive because a systematic study has yet to be done so far to provide a critical analysis of the corruption phenomenon in developing nations. The Nigerian corruption situation shows clearly that the architecture of formal and informal institutions has a huge role to play in reinforcing practices that ultimately sabotage the national interests of all Nigerians. It is hoped that these suggestions are given some considerations as the Nigerian government forges ahead in its democratic future, while paving the way for a fair and entrepreneurially regulated spirit of capitalism to flourish.

References

- Busse, A. (2010). The Best Laid Plans: The Impact of Informal Rules on Formal Institutions in Transitional Regimes. *Studies in Comparative International Development*, 45, 311-333. DOI 10.1007/s12116-010-9071-y
- Cavico, F. J. and Mujtaba, B. G. (2011). *Baksheesh or Bribe: Cultural Conventions and Legal Pitfalls*. ILEAD Academy, LLC: Davie, Florida.
- Gboyega, A., Soreide, T., Le T. M., & Shukla, G.P. (2011). *Political Economy of the Petroleum Sector in Nigeria* (Report No. 5779). Retrieved from World Bank website: http://www-wds.worldbank.org/external/default/WDSContentServer/WDSP/IB/2011/08/24/000158349_20110824134316/Rendered/PDF/WPS5779.pdf
- Hill, W. L., (2009). *Global business today*. New York, NY: McGraw-Hill
- Ibukun, Y. (2012, January 13). Strike could halt Nigeria oil output. *USATODAY*. Retrieved from http://www.usatoday.com/USCP/PNI/MONEY/2012-01-13-BCAFNigeriaFuel-SubsidyOil10th-LdWritethru_ST_U.htm
- International Monetary Fund, Nigeria. (2008). Staff Report for the 2007 Article IV Consultation (IMF Country Report No. 08/64). Retrieved from <http://www.imf.org/external/pubs/ft/scr/2008/cr0864.pdf>
- Mauro, P. (1997). Why worry about corruption? *International Monetary Fund*. Retrieved from <http://www.imf.org/external/pubs/ft/issues6/index.htm>
- Morgan, G., (1986). *Images of Organization*. Beverly Hills, CA: Sage Publications
- Mujtaba, B. G. (2014). *Managerial Skills and Practices for Global Leadership*. ILEAD Academy: Davie, Florida.
- Mujtaba, B. G., McClelland, B., Cavico, F. J., and Williamson, P. (December 2012). The Relationship between Bribery and Wealth in the ASEAN Community based on CPI and GNP per Capita. *Proceedings of The 4th South Asian International Conference (SAICON)*; December 5-7th 2012; Bhurban Murree, Pakistan
- Nigeria: 2 presumed dead after Chevron rig fire. (2012, January). *USATODAY*. Retrieved from <http://www.usatoday.com/news/world/story/2012-01-19/nigeria-rig-fire/52676696/1>
- Ngo, T. P., Mujtaba, B. G., and Fisher, G. (December 2012). The Influence of Communism on Ethical Decision Making. *Proceedings of ICIIM 2012 Conference*, Bangkok, Thailand. December 14-14, 2012.
- Pani, M. (2011). Hold your nose and vote: corruption and public decisions in a representative democracy. *Public Choice*, 148, 163 – 197.
- Peng, M.(Ed.). (2011). *Global*. Mason, OH: Cengage Learning.
- Peng, M. W., Wang, D., & Jiang, Y. (2008). An institution-based view of international business strategy: A focus on emerging economies. *Journal of International Business Studies*, 39, 920-936.
- Yasmeen, G., Begum, R., and Mujtaba, B. G. (June 2011). Human Development Challenges and Opportunities in Pakistan: Defying Income Inequality and Poverty. *Journal of Business Studies Quarterly*, 2(3), 1-12.
- Williamson, C. R. (2009). Informal institutions rule: institutional arrangements and economic performance. *Public Choice*, 139, 371 – 387.
- Zadjali, M. A., & Wright, C. S. (2012). A new paradigm of corruption to aid in its control and dispel its sweet-spot myth. *Journal of Leadership, Accountability, and Ethics*, 9(1), 34 – 51.