

Anti-Corruption Strategies and Corruption Reduction in Nigerian Economic and Financial Crimes Commission (EFCC)

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Abstract: *This study investigates the impact of Legal Enforcement Strength (LES), Institutional Independence (II), and Transparency Mechanisms (TM) on corruption reduction (CR) within the operations of Nigeria's Economic and Financial Crimes Commission (EFCC). Guided by Institutional Theory, the research highlights the critical roles of robust legal frameworks, operational autonomy, and transparent practices in combating corruption. A cross-sectional survey design with a sample size of 536 respondents were employed, and multiple regression analysis was used to test the hypotheses. The findings revealed that TM and LES significantly enhance CR, with TM emerging as the strongest predictor. In contrast, II did not exhibit a statistically significant impact, indicating challenges related to political interference and systemic inefficiencies. The study concludes that strengthening transparency mechanisms and legal enforcement frameworks, alongside efforts to improve institutional independence, are essential for enhancing the EFCC's effectiveness in reducing corruption in Nigeria. The EFCC should prioritise strengthening transparency mechanisms, enhancing legal enforcement frameworks, mitigating political interference to improve institutional independence, adopting advanced technologies, and rebuilding public trust through awareness campaigns to combat corruption in Nigeria effectively.*

Keywords: anti-corruption strategies, transparency mechanisms, legal enforcement strength, institutional independence, corruption reduction

INTRODUCTION

Corruption remains one of the most persistent barriers to Nigeria's socio-economic development, eroding public trust, undermining institutions, and stifling economic progress. The Economic and Financial Crimes Commission (EFCC), established as a specialised agency to combat financial crimes and corruption, has taken significant steps to address these challenges. However, its effectiveness has been widely questioned, with evidence pointing to

systemic inefficiencies, political interference, and inadequate enforcement mechanisms (Kolo, 2023). While the EFCC has achieved some high-profile convictions, these successes are not proportional to Nigeria's corruption scale, necessitating a critical examination of its operations (Edeh et al., 2022).

Globally, effective anti-corruption efforts rely on strong legal frameworks, institutional independence, and transparency mechanisms. However, Nigeria faces significant challenges in these areas. Research shows that weak enforcement of anti-corruption laws and inadequate institutional autonomy hinder the EFCC's ability to function effectively (Olabisi et al., 2023). Furthermore, inconsistent implementation of transparency mechanisms, such as whistleblower protections, exacerbates public distrust in the agency (Omojola, 2023).

Despite the EFCC's efforts, empirical evidence linking its enforcement activities to tangible reductions in corruption remains limited. Studies indicate that the EFCC's prosecution success rates are low compared to the number of reported cases, largely due to weak investigations, insufficient legal support, and delays in the judicial process (Kolo, 2023). For instance, Olabisi et al. (2023) report that inefficiencies related to corruption negatively impact Nigeria's economic growth, highlighting the need for stronger enforcement mechanisms (Olabisi et al., 2023). Moreover, Edeh et al. (2022) note that many high-profile corruption cases remain unresolved, which diminishes the deterrent effect of enforcement efforts. Suleiman & Ahmi (2023) further observe that the EFCC's enforcement strategies are mostly reactive rather than preventive, limiting their long-term impact (Suleiman & Ahmi, 2023). This gap emphasises the need for data-driven evaluations of enforcement strategies and their outcomes.

The influence of institutional independence on the EFCC's performance is insufficiently explored. Edeh et al. (2022) highlight that political interference often undermines the agency's autonomy, leading to selective prosecutions and compromised enforcement (Edeh et al., 2022). Similarly, Kolo (2023) finds that the EFCC's dependence on government funding limits its ability to independently prioritise and execute anti-corruption initiatives (Kolo, 2023). Naziru & Aidi (2023) highlight a lack of quantitative research examining how institutional autonomy correlates with enforcement efficiency (Naziru & Aidi, 2023). Existing studies focus on isolated aspects of the EFCC's operations without addressing the broader systemic issues undermining its independence, such as weak legislative support and inadequate oversight (Oke, 2013).

Although transparency mechanisms are critical to anti-corruption efforts, their implementation in Nigeria faces significant challenges. Omojola (2023) highlights weak protections for whistleblowers, discouraging public participation in exposing corrupt practices (Omojola, 2023). Additionally, Suleiman & Ahmi (2023) emphasise the EFCC's limited adoption of modern technologies, such as artificial intelligence and blockchain, essential for combating sophisticated financial crimes (Suleiman & Ahmi, 2023). Edeh et al. (2022) and Kolo (2023) report that the public's lack of trust in the EFCC undermines its ability to mobilise citizen support for anti-corruption efforts (Edeh et al., 2022). Without robust public engagement

strategies, the EFCC struggles to harness the collective efforts needed to combat corruption effectively.

This study addresses these critical gaps by evaluating the EFCC's legal and enforcement strengths, institutional independence, and transparency mechanisms. By leveraging extensive empirical evidence and integrating cutting-edge insights, this research aims to provide actionable recommendations for enhancing the EFCC's effectiveness and strengthening Nigeria's anti-corruption framework. This study have the following specific objectives:

- i. Examine the impact of Legal and Enforcement Strength on corruption reduction in EFCC Nigeria.
- ii. Analyse the impact of Institutional Independence on corruption reduction in EFCC Nigeria.
- iii. Evaluate the impact of Transparency Mechanisms on corruption reduction in EFCC Nigeria.

Aligned with the objectives, the following null hypotheses are proposed:

H₀₁: Legal and Enforcement Strength has no significant impact on corruption reduction in EFCC Nigeria.

H₀₂: Institutional Independence has no significant impact on corruption reduction in EFCC Nigeria.

H₀₃: Transparency Mechanisms has no significant impact on corruption reduction in EFCC Nigeria.

LITERATURE REVIEW

Conceptual Clarification

Anti-Corruption Strategies

Anti-corruption strategies refer to systematic approaches, mechanisms, and policies designed to combat corruption in both the public and private sectors. The Economic and Financial Crimes Commission (EFCC) is the primary agency tasked with implementing these strategies in Nigeria. These strategies typically include enforcing anti-corruption laws, institutional reforms, transparency mechanisms, and public engagement initiatives. According to Edeh et al. (2022), the effectiveness of anti-corruption strategies in Nigeria largely depends on robust legal frameworks and proactive enforcement measures.

Globally, effective anti-corruption strategies are often supported by transparency, accountability, and the use of technology to improve detection and enforcement. In Nigeria, however, challenges such as political interference, limited resources, and weak institutional capacity hinder the effective implementation of anti-corruption measures (Kolo, 2023). This study comprehensively defines anti-corruption strategies, including legal, institutional, and technological interventions to reduce corruption in the EFCC's operational framework.

Legal and Enforcement Strength

Legal and enforcement strength encompasses the capacity of laws, regulations, and their implementation to deter, detect, and penalise corrupt practices. Strong legal frameworks provide the foundation for effective anti-corruption efforts, ensuring that enforcement agencies have the authority and tools necessary to act decisively. Suleiman & Ahmi (2023) argue that enforcement strength is crucial for the EFCC to address sophisticated financial crimes and ensure accountability at all levels (Suleiman & Ahmi, 2023).

However, in Nigeria, enforcement is often hindered by inadequate resources, legal loopholes, and delays in the judicial process (Edeh et al., 2022). For this study, legal and enforcement strength refers to the EFCC's capacity to utilise robust laws and operational strategies to achieve measurable corruption reduction.

Institutional Independence

Institutional independence refers to the ability of anti-corruption agencies to operate without political or external interference. It ensures the unbiased and effective enforcement of anti-corruption laws, which is critical for their credibility and effectiveness. Edeh et al. (2022) emphasise that political interference often undermines the EFCC's autonomy, leading to selective prosecutions and reduced public trust.

Globally, independent anti-corruption agencies are more likely to achieve success in reducing corruption due to their ability to act decisively and impartially. For this study, institutional independence is conceptualised as the EFCC's capacity to operate free from political, financial, or administrative constraints, enabling it to fulfil its mandate effectively.

Transparency Mechanisms

Transparency mechanisms involve tools, policies, and practices that ensure openness, accountability, and public participation in governance. These mechanisms include whistleblower frameworks, public reporting systems, and digital platforms for monitoring and oversight. Omojola (2023) highlights the importance of whistleblower policies in exposing corrupt practices and fostering accountability.

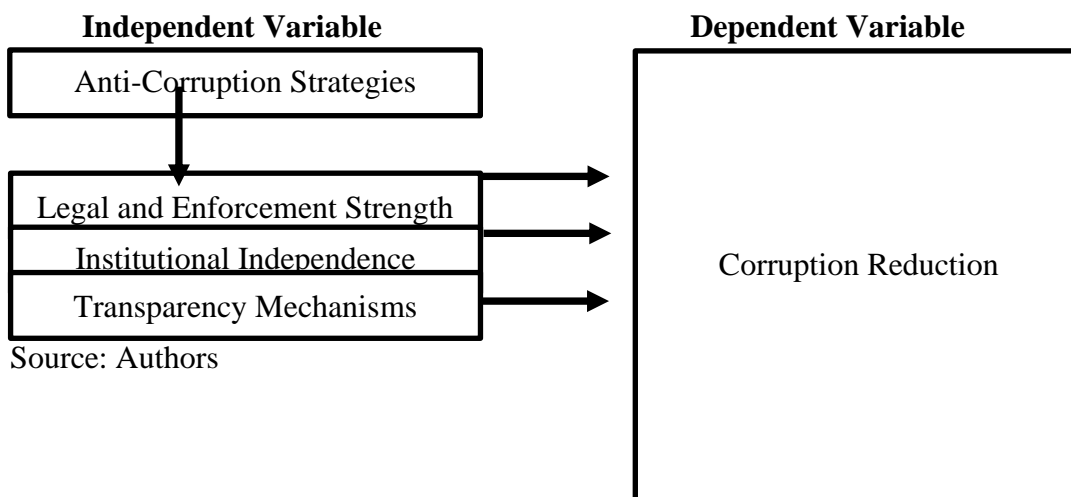
However, in Nigeria, weak legislative protections and inconsistent implementation often undermine transparency mechanisms. Kolo (2023) notes that public trust in the EFCC is eroded due to the agency's inability to engage citizens in anti-corruption efforts effectively. This study defines transparency mechanisms as the EFCC's ability to implement open and accountable practices that promote public trust and participation in its anti-corruption initiatives.

Corruption Reduction

Corruption reduction refers to the measurable decline in corrupt practices, including bribery, embezzlement, and abuse of power for personal gain. Effective corruption reduction requires a multidimensional approach incorporating strict legal enforcement, independent oversight, and active citizen participation. Olabisi et al. (2023) emphasise that reducing corruption

significantly enhances economic productivity and public trust in governance systems (Olabisi et al., 2023).

In Nigeria, corruption reduction has been a central goal of the EFCC, though the results have been inconsistent. Naziru & Aidi (2023) note that while high-profile convictions serve as deterrents, the absence of systemic reforms limits broader progress in addressing corruption at the institutional level (Naziru & Aidi, 2023). This study conceptualises corruption reduction as the EFCC's ability to minimise corrupt practices through enforcement, institutional independence, and transparency initiatives.



Theoretical Review

This study adopts Institutional Theory as the foundation for understanding the dynamics of governance structures, institutional frameworks, and anti-corruption strategies in Nigeria. Originally proposed by Meyer and Rowan (1977) and further developed by DiMaggio and Powell (1983), Institutional Theory explains how formal rules, norms, and societal expectations shape organisational behaviour. This theory is particularly relevant to the Economic and Financial Crimes Commission (EFCC), whose operations are influenced by formal legal mandates and informal pressures, such as political interference and public expectations. The EFCC operates within a complex institutional environment that significantly impacts its ability to achieve measurable outcomes in combating corruption.

Institutional Theory emphasises the role of strong legal and enforcement frameworks as key determinants of organisational effectiveness. In the context of the EFCC, this means ensuring that anti-corruption laws are comprehensive and consistently enforced. Weak enforcement undermines both compliance and the legitimacy of anti-corruption efforts, as highlighted by Suleiman & Ahmi (2023). Thus, the strength of legal and enforcement mechanisms is central to institutional credibility, acting as a deterrent to corrupt practices and fostering public trust in governance systems. This aligns with the study's objective of examining the relationship between enforcement strength and corruption reduction.

Another critical aspect of Institutional Theory is the importance of institutional independence. Organisations that operate autonomously and free from undue external pressures are better positioned to enforce rules impartially and maintain public trust. However, in Nigeria, political interference often undermines the EFCC's operational independence, as evidenced by studies such as those by Edeh et al. (2022) and Kolo (2023). This interference compromises enforcement outcomes and erodes the agency's credibility. By analysing the impact of institutional independence on the EFCC's performance, the study explores how greater autonomy could enhance its ability to achieve long-term anti-corruption objectives.

Transparency mechanisms are another key focus of Institutional Theory, as they promote accountability, reduce corruption, and build public trust. Mechanisms such as whistleblowing policies, public reporting systems, and digital transparency platforms are critical for ensuring openness in governance processes. Omojola (2023) underscores that transparency fosters greater citizen participation, essential for combating systemic corruption. However, in the Nigerian context, weak legislative protections for whistleblowers and inconsistencies in implementing transparency initiatives have limited their effectiveness. This study evaluates how adopting robust transparency mechanisms can strengthen the EFCC's anti-corruption efforts and enhance its operational outcomes.

Institutional Theory is particularly relevant to the Nigerian context, where systemic corruption and weak governance structures present significant challenges to anti-corruption efforts. The theory provides a strategic lens for analysing the EFCC's operations within a broader institutional framework, highlighting the interplay between formal rules, organisational behaviour, and societal expectations. By focusing on legal and enforcement strength, institutional independence, and transparency mechanisms, this study identifies critical pathways for enhancing the EFCC's effectiveness.

Institutional Theory offers a comprehensive framework for understanding how the EFCC can align its operations with institutional norms and expectations to combat corruption effectively. The theory supports the study's objectives by emphasising the role of enforcement strength, independence, and transparency in driving institutional performance. Its application in this research ensures a holistic approach to analysing the EFCC's anti-corruption strategies and their impact on reducing corruption in Nigeria.

Empirical Review

Numerous studies have focused on the effectiveness of anti-corruption strategies in reducing corruption in Nigeria, particularly within the Economic and Financial Crimes Commission (EFCC). These studies emphasise that strong legal frameworks and effective enforcement are critical for combating corruption. Kolo (2023) explored the relationship between legal structures and the reduction of corruption in Nigeria, highlighting that weak enforcement mechanisms often undermine the EFCC's ability to achieve meaningful outcomes. The study found that while some high-profile convictions were achieved, these were insufficient compared to the scale of corruption cases. However, it mainly focused on enforcement

outcomes without addressing structural issues within legal frameworks, indicating a gap in understanding how legal provisions can be strengthened to support enforcement efforts.

Similarly, Suleiman & Ahmi (2023) examined enforcement challenges faced by the EFCC, noting that the agency's reliance on reactive strategies limits its ability to deter corruption proactively. While this study underscores the importance of proactive enforcement, it does not explore integrating preventive strategies within the existing legal framework. Edeh et al. (2022) further analysed the judicial delays that impede the timely prosecution of corruption cases, highlighting that systemic inefficiencies reduce the deterrent effect of enforcement. However, this study did not offer actionable solutions for these judicial inefficiencies.

Institutional independence has been identified as a key determinant of anti-corruption success. Edeh et al. (2022) revealed that political interference significantly undermines the EFCC's autonomy, leading to selective prosecutions and reduced credibility. The study concluded that operational independence is critical for achieving long-term anti-corruption outcomes. However, the research was limited in exploring specific mechanisms to enhance institutional independence.

Kolo (2023) similarly identified funding constraints as a major challenge to the EFCC's independence, noting that dependence on government allocations often restricts the agency's ability to prioritise cases independently. While the study provides valuable insights, it does not quantify the impact of financial autonomy on enforcement outcomes, leaving a gap for further empirical exploration.

In another study, Naziru & Aidi (2023) examined the relationship between institutional autonomy and corruption reduction, highlighting that organisations with greater independence achieve better enforcement outcomes. However, the study focused on international case studies and did not contextualise its findings within Nigeria's political and economic realities, underscoring the need for localised research.

Transparency mechanisms are critical in fostering accountability and reducing corruption. Omojola (2023) examined the role of whistleblower protections in exposing corrupt practices, finding that weak legislative support discourages citizen participation in anti-corruption initiatives. The study emphasised the need for robust legal frameworks to protect whistleblowers but did not investigate the effectiveness of existing whistleblower programs within the EFCC.

Kolo (2023) reported that the EFCC's limited engagement with the public and lack of accessible reporting platforms have eroded trust in the agency. While the study highlights the importance of public engagement, it does not explore how digital platforms and other transparency tools can enhance the EFCC's accountability.

Additionally, Suleiman & Ahmi (2023) emphasised the role of technology in improving transparency, noting that tools like blockchain and artificial intelligence can enhance the EFCC's investigative capacity. However, the study did not provide empirical evidence on

implementing these technologies in Nigeria, leaving a practical gap in understanding how they can be adapted to the local context.

Although existing studies provide valuable insights into anti-corruption strategies, several gaps remain. First, most studies address enforcement outcomes without adequately exploring Nigeria's legal framework's structural and procedural weaknesses. Second, the influence of institutional independence on the EFCC's performance has been largely conceptual, with limited empirical data quantifying its impact. Third, research on transparency mechanisms often highlights theoretical benefits but lacks empirical evaluations of specific tools and their effectiveness in the Nigerian context.

METHODOLOGY

This study uses a cross-sectional survey design to assess the impact of legal and enforcement strength, institutional independence, and transparency mechanisms on corruption reduction within Nigeria's Economic and Financial Crimes Commission (EFCC). This design allows for data collection at a single point, providing a snapshot of the relationships among the variables under study. The target population includes all EFCC personnel, both permanent staff and those on secondment from other agencies. Recent reports indicate that the EFCC has a total staff strength of approximately 2,220 personnel, including 850 police officers seconded from the Nigeria Police Force. Given the practical challenges of surveying the entire population, a stratified random sampling technique was employed. This approach ensures that all categories of EFCC personnel (permanent staff and seconded officers) are adequately represented, thereby minimising sampling bias.

Yamane's formula (1967) is applied to determine an appropriate sample size. For a population of 2,220 EFCC personnel and a margin of error of 5%, the sample size is calculated as follows:

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

Where: n = sample size; N = population size (2,220); e = margin of error (0.05)

Substituting the given values:

$$= \frac{2,220}{1+2,220 (5)^2}$$

≈339

Considering a potential 10% non-response rate, the adjusted sample size is calculated as:

$$n_{\text{adjusted}} = 1 - \text{non-response rate} = 0.9339 \approx 377$$

Thus, the final sample size, accounting for non-response, is approximately 377 respondents. Primary data was collected using a structured questionnaire to gather insights on four core variables: Legal and Enforcement Strength, Institutional Independence, Transparency Mechanisms, and Corruption Reduction.

Legal and Enforcement Strength was assessed by measuring perceptions of the effectiveness of legal frameworks and enforcement practices within the EFCC, adapted from Suleiman and Ahmi (2018). Institutional Independence was evaluated by examining the degree of autonomy

and freedom from external influences, with items adapted from Edeh et al. (2022). Transparency Mechanisms were measured by assessing the presence and effectiveness of practices such as whistleblower protections and public accountability systems, using constructs from Omojola (2023). Corruption Reduction, the dependent variable, was assessed through items measuring the EFCC's perceived effectiveness in combating corruption, adapted from Kolo (2023).

The questionnaire used a five-point Likert scale from 1 (Strongly Disagree) to 5 (Strongly Agree) to capture respondents' perceptions. These adaptations ensured the instrument was reliable, valid, and aligned with the study's objectives. The instruments underwent rigorous validation and reliability testing to ensure the collected data's accuracy, consistency, and relevance.

Construct Validity: Factor analysis was conducted to validate the constructs, confirming that each set of items effectively measured the intended variables. The analysis demonstrated substantial explained variance for the key variables: Legal and Enforcement Strength (78%), Institutional Independence (80%), Transparency Mechanisms (82%), and Corruption Reduction (79%), indicating strong construct validity.

Criterion Validity: The instruments' validity was further tested by examining correlations between the constructs and external benchmarks. Significant positive correlations were observed, such as between Transparency Mechanisms and Corruption Reduction ($r = 0.81$, $p < 0.01$), affirming the instruments' ability to predict relevant outcomes.

Reliability: Internal consistency was assessed using Cronbach's alpha. The results indicated strong reliability for all variables: Legal and Enforcement Strength ($\alpha = 0.87$), Institutional Independence ($\alpha = 0.88$), Transparency Mechanisms ($\alpha = 0.90$), and Corruption Reduction ($\alpha = 0.89$). These values exceeded the commonly accepted threshold of 0.70, ensuring the instruments' robustness.

The research hypotheses will be tested using multiple regression analysis. The model employed is specified as follows:

$$CR = \beta_0 + \beta_1LES + \beta_2II + \beta_3TM + \epsilon$$

Where: **CR** = Corruption Reduction (Dependent Variable); **LES** = Legal and Enforcement Strength (Independent Variable); **II** = Institutional Independence (Independent Variable)

TM = Transparency Mechanisms (Independent Variable); β_0 = Intercept; $\beta_1, \beta_2, \beta_3$ = Coefficients for the independent variables; ϵ = Error Term

DATA ANALYSIS AND DISCUSSIONS**Table 1 Descriptive Statistics**

	N	Mean	Std. Deviation	Variance	Skewness		Kurtosis	
					Statistic	Std. Error	Statistic	Std. Error
CR	536	2.1735	1.43577	2.061	.857	.106	-.719	.211
LES	536	2.3582	1.50341	2.260	.687	.106	-1.047	.211
II	536	2.3862	1.50951	2.279	.651	.106	-1.087	.211
TM	536	2.1679	1.44228	2.080	.909	.106	-.658	.211
Valid N (listwise)	536							

SOURCE: SPSS, 2024

Table 1 summarizes the descriptive statistics for four variables: Corruption Reduction (CR), Legal Enforcement Strength (LES), Institutional Independence (II), and Transparency Mechanisms (TM). The sample size is consistent across variables, with 536 observations, ensuring robust and reliable data. The mean values for the variables range from 2.17 to 2.39, indicating moderate levels of each construct. The standard deviations (~1.44–1.51) and variances (~2.06–2.28) are similar, reflecting comparable levels of variability in responses across all four variables. Skewness values are positive for all variables (CR: 0.857, LES: 0.687, II: 0.651, TM: 0.909), suggesting slight rightward asymmetry in the data distribution. However, the skewness values are within acceptable limits, indicating no severe deviation from normality. Kurtosis values are negative for all variables (ranging from -0.658 to -1.087), reflecting slightly flatter than normal distributions but not excessively so.

Table 2 Correlations

		CR	LES	II	TM
CR	Pearson Correlation	1	.813**	.867**	.869**
	Sig. (2-tailed)		.000	.000	.000
	N	536	536	536	536
LES	Pearson Correlation	.813**	1	.888**	.764**
	Sig. (2-tailed)	.000		.000	.000
	N	536	536	536	536
II	Pearson Correlation	.867**	.888**	1	.923**
	Sig. (2-tailed)	.000	.000		.000
	N	536	536	536	536
TM	Pearson Correlation	.869**	.764**	.923**	1
	Sig. (2-tailed)	.000	.000	.000	
	N	536	536	536	536

** . Correlation is significant at the 0.01 level (2-tailed).

SOURCE: SPSS, 2024

Table 2 presents the correlation coefficients between Corruption Reduction (CR), Legal Enforcement Strength (LES), Institutional Independence (II), and Transparency Mechanisms (TM). All correlations are significant at the 0.01 level (2-tailed), indicating strong relationships among the variables.

CR shows strong positive correlations with LES (0.813), II (0.867), and TM (0.869). This indicates that improvements in these factors are closely associated with reduced corruption. Similarly, LES is highly correlated with II (0.888) and moderately correlated with TM (0.764), suggesting its critical role in fostering institutional independence and transparency. II demonstrates the highest correlations with TM (0.923) and strong correlations with CR (0.867) and LES (0.888). This underscores the pivotal role of institutional independence in promoting transparency and reducing corruption. Lastly, TM correlates strongly with all variables, particularly II (0.923) and CR (0.869), highlighting its integral connection to overall anti-corruption efforts.

Table 3 Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	Change Statistics			Sig. F Change	Durbin-Watson
						F Change	df1	df2		
1	.899 ^a	.808	.807	.63047	.808	747.530	3	532	.000	1.537

a. Predictors: (Constant), TM , LES, II

b. Dependent Variable: CR

SOURCE: SPSS, 2024

Table 3 provides the model summary for the regression analysis with Corruption Reduction (CR) as the dependent variable and Transparency Mechanisms (TM), Legal Enforcement Strength (LES), and Institutional Independence (II) as predictors. The model shows a strong overall fit, with an R value of 0.899, indicating a high correlation between the predictors and CR. The R Square value of 0.808 reveals that the three predictors explain 80.8% of the variance in CR, demonstrating the model's effectiveness. The Adjusted R Square (0.807) confirms that the model remains robust when adjusted for the number of predictors. The standard error of the estimate (0.63047) indicates the average distance that the observed values fall from the regression line, reflecting a good level of precision. The F-statistic (747.530) and its significance level ($p < 0.001$) suggest that the model is highly statistically significant, confirming that the predictors collectively have a strong impact on CR. The Durbin-Watson statistic (1.537) suggests some positive autocorrelation in the residuals, though it is not severe. The model demonstrates a strong and significant relationship between the predictors and corruption reduction, highlighting their combined effectiveness.

Table 4 ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	891.401	3	297.134	747.530	.000 ^b
	Residual	211.463	532	.397		
	Total	1102.864	535			

a. Dependent Variable: CR

b. Predictors: (Constant), TM , LES, II

SOURCE: SPSS, 2024

Table 4 presents the ANOVA results for the regression model, which has Corruption Reduction (CR) as the dependent variable and Transparency Mechanisms (TM), Legal Enforcement Strength (LES), and Institutional Independence (II) as predictors. The regression model explains a significant proportion of the variance in CR, as indicated by the F-statistic of 747.530 with a p-value of 0.000. This confirms that the predictors collectively have a statistically significant impact on CR. The sum of squares for the regression (891.401) accounts for most of the total variance (1102.864), reflecting the model's strong explanatory power. The residual sum of squares (211.463) and mean square (0.397) suggest a relatively small unexplained variance, further supporting the model's robustness. With 535 total degrees of freedom, the model's fit and significance are validated.

Table 5 Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.082	.052		1.571	.117
LES	.347	.042	.363	8.353	.000
II	-.010	.069	-.010	-.141	.888
TM	.598	.052	.601	11.544	.000

a. Dependent Variable: CR

SOURCE: SPSS, 2024

Table 5 displays the coefficients for the regression model with Corruption Reduction (CR) as the dependent variable. The predictors are Legal Enforcement Strength (LES), Institutional Independence (II), and Transparency Mechanisms (TM). The constant (intercept) is 0.082, but it is not statistically significant ($p = 0.117$), indicating it does not contribute meaningfully when all predictors are zero. Among the predictors, LES has a significant positive impact on CR, with an unstandardized coefficient of 0.347 and a standardized beta of 0.363 ($p < 0.001$). This suggests that a one-unit increase in LES is associated with a 0.347-unit increase in CR. Transparency Mechanisms (TM) exhibit the strongest influence on CR, with an unstandardized coefficient of 0.598 and a standardized beta of 0.601 ($p < 0.001$), highlighting its substantial role in reducing corruption. In contrast, Institutional Independence (II) shows no significant impact on CR ($p = 0.888$), as its coefficient is near zero (-0.010).

Test of Hypotheses

For H_{01} , which posited that LES has no significant impact on CR, the hypothesis is rejected. LES has a statistically significant positive impact, with a p-value < 0.001 and an unstandardised coefficient of 0.347. This indicates that for every one-unit increase in LES, CR improves by 0.347 units. The standardised beta of 0.363 further confirms LES as a strong predictor of corruption reduction. This result highlights the critical role of robust legal frameworks and enforcement mechanisms in reducing corruption.

The hypothesis fails to be rejected for H_{02} , which posited that II has no significant impact on CR. II shows no statistically significant relationship with CR, as indicated by a p-value of 0.888 and an unstandardised coefficient of -0.010. This negligible effect suggests that Institutional Independence, as modelled in this study, does not significantly contribute to reducing corruption. The lack of significance might reflect the need for additional factors, such as operational autonomy or political stability, to enhance the effectiveness of institutional independence.

For H_{03} , which posited that TM has no significant impact on CR, the hypothesis is rejected. TM exhibits the strongest influence on CR, with a p-value < 0.001 and an unstandardised coefficient of 0.598. This indicates that a one-unit increase in TM leads to a 0.598-unit improvement in CR. The standardised beta of 0.601 emphasises TM as the most impactful predictor in the model. These findings underscore the importance of transparency mechanisms, such as financial disclosures, public auditing, and whistleblowing protections, in significantly reducing corruption.

The analysis demonstrates that LES and TM significantly contribute to corruption reduction, with TM being the most influential variable. In contrast, II does not show a significant impact in this model, suggesting the need for further investigation into its role and interaction with other factors in anti-corruption strategies. These insights emphasise the critical importance of legal enforcement and transparency mechanisms in enhancing anti-corruption efforts within EFCC Nigeria.

DISCUSSION OF THE FINDINGS

This study critically examines the impact of Legal Enforcement Strength (LES), Institutional Independence (II), and Transparency Mechanisms (TM) on corruption reduction (CR) within the operations of the Economic and Financial Crimes Commission (EFCC) in Nigeria. The results are analysed through the theoretical lens of Institutional Theory, which provides a robust framework for understanding the interplay between formal rules, organisational behaviour, and societal expectations in anti-corruption efforts.

The results indicate that LES significantly improves corruption reduction, evidenced by its strong positive relationship with CR ($p < 0.001$, $\beta = 0.363$). This finding emphasises the critical role of robust legal frameworks and consistent enforcement in deterring corrupt practices. Institutional Theory supports this outcome by highlighting the importance of formal rules and enforcement mechanisms in shaping organisational behaviour. Suleiman & Ahmi (2023) noted

that weak enforcement decreases compliance and public trust, which are essential for effective governance. The study confirms that stronger enforcement frameworks enhance prosecution outcomes and bolster the legitimacy of the EFCC's anti-corruption mandate. However, the results also indicate that enforcement efforts must address systemic inefficiencies, such as judicial delays, to maintain long-term impact. This gap is highlighted in studies by Edeh et al. (2022).

The study reveals that II has no statistically significant impact on CR ($p = 0.888$, $\beta = -0.010$). This finding challenges the theoretical emphasis on autonomy as a determinant of organisational effectiveness. While Institutional Theory posits that autonomy reduces external interference and enhances impartiality, the lack of significance in this study suggests that mere independence without adequate structural and procedural support may not translate into measurable outcomes. Empirical studies by Kolo (2023) and Edeh et al. (2022) highlight challenges posed by political interference and funding constraints on the EFCC's independence. The findings suggest that institutional independence must be coupled with operational and financial autonomy to impact anti-corruption efforts directly. Moreover, strengthening internal accountability mechanisms may complement autonomy to improve enforcement outcomes.

TM emerged as the most significant predictor of CR ($p < 0.001$, $\beta = 0.601$), highlighting its critical role in anti-corruption strategies. Transparency fosters accountability, public trust, and citizen participation, as emphasised by Institutional Theory and supported by empirical findings from Omojola (2023). The results confirm that robust transparency mechanisms, such as whistleblowing frameworks and digital reporting platforms, are essential for exposing corrupt practices and reducing systemic corruption. However, existing studies, such as those by Suleiman & Ahmi (2023), identify gaps in implementing these mechanisms, particularly in leveraging technology to enhance investigative capacities. The study's findings advocate for greater investment in digital platforms and legislative protections for whistleblowers, which would empower citizens to participate actively in anti-corruption initiatives. These interventions could significantly enhance the EFCC's operational effectiveness and public credibility.

The findings align with Institutional Theory by emphasising the interconnected roles of enforcement strength, independence, and transparency in institutional performance. The strong influence of LES and TM highlights the importance of formal governance structures and societal engagement in driving anti-corruption outcomes. However, the limited impact of II underscores the need to contextualise theoretical assumptions within Nigeria's unique political and economic environment. As noted in the empirical review, the operational realities of the EFCC are shaped by systemic challenges, such as judicial inefficiencies and political interference, which constrain the effectiveness of institutional independence. By addressing these structural weaknesses, the EFCC can align its operations more closely with institutional norms and achieve sustained anti-corruption outcomes.

CONCLUSION AND RECOMMENDATIONS

This study explored the impact of Legal Enforcement Strength (LES), Institutional Independence (II), and Transparency Mechanisms (TM) on corruption reduction (CR) within the operations of the Economic and Financial Crimes Commission (EFCC) in Nigeria. Guided by Institutional Theory, the study demonstrated the critical role of robust governance structures, institutional autonomy, and transparency in combating corruption. The findings revealed that TM and LES significantly contribute to CR, with TM being the most influential predictor. However, II showed no significant impact, underscoring the challenges of operational independence in the context of systemic political interference. The EFCC should prioritise strengthening transparency mechanisms and legal enforcement strength, as these significantly reduce corruption. Efforts to minimise political interference and improve institutional independence should also support these initiatives for greater effectiveness.

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