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Reflections On Transparency International's Corruption Perception Index Ranking: Nigeria In Perspective

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Abstract: Corruption remains a significant obstacle to effective governance and development in Nigeria, often depicted as a highly corrupt country in international assessments such as the Corruption Perceptions Index (CPI). The CPI has notably influenced global discussions; however, its reliance on elite perceptions raises questions about its accuracy, fairness, and capacity to reflect the full scope of domestic reforms. This analysis examines the disparity between Nigeria's reform agenda, which encompasses measures such as fiscal transparency initiatives, asset recovery mechanisms, and judicial reforms, and the prevailing global perception of widespread corruption. The study is guided by Transnational Accountability and Legitimacy Theory, positioning global accountability indices within broader debates about legitimacy and governance. A qualitative research approach was employed, using secondary data from policy reports, legislative frameworks, and academic studies. Critical discourse analysis was employed to evaluate the inclusivity of the processes underlying the CPI and their relevance to policy. The findings indicate that while the CPI has successfully raised global awareness of corruption, its methodology continues to perpetuate biases that overlook progress made in developing countries. Nigeria's recent efforts, such as new legislation on asset recovery and increased transparency in the extractive sector, demonstrate notable advancements that are often overlooked. Meanwhile, developed economies that benefit from illicit financial flows often maintain favorable rankings, revealing inconsistencies in global assessments. The results suggest that although the CPI serves as a useful reference, its methodological limitations need to be addressed. Combining perception- based indices with objective financial data can establish a fairer and more comprehensive framework for evaluating corruption. Such reforms are crucial for improving accountability, aligning international measures with local realities, and fostering more equitable global governance.

Keywords: Corruption Perceptions Index, Transparency International, Nigeria, legitimacy, governance.

Introduction: Over the past thirty years, global academic research and policy discussions have increasingly emphasised the crucial role of the state in combating corruption, particularly within the frameworks of democratic accountability and good governance (Kieh, 2023; Ogbotubo & Christopher, 2025). This renewed emphasis has emerged amid shifting geopolitical circumstances and evolving expectations regarding state responsibilities. Scholars have noted that the state often acts both as a regulator and an enabler of corruption, which calls for thorough comparative analyses. The connection between state authority and public ethics has recently gained more attention from practitioners and academics (Kieh, 2023). The development of state-centric anti-corruption strategies reflects a complex interaction of historical legacies, socio-political transformations, and globalisation influences (Ogbotubo & Christopher, 2025). As countries worldwide seek to bolster legitimacy through enhanced transparency, the need for significant institutional reform has become increasingly evident (Kieh, 2023). Research has aimed to understand how state interventions can either curb or unintentionally promote corruption. This body of work has led to critical evaluations of current governance frameworks and transparency mechanisms.

Despite renewed focus on policy, corruption remains a complex and debated concept, characterised by challenges in its definition and measurement (Garrido, 2025). The discussions about its conceptual limits reveal a range of interpretations, from individual ethical failings to systemic institutional failures (Garrido, 2025). The complexities of these differences are worsened by the covert and adaptable nature of corrupt practices, which often operate below observable levels of government activity (Garrido, 2025). Corruption fundamentally undermines established ideas of accountability, representing both a breach of legal standards and an ethical violation that damages public trust (Garrido, 2025). Scholars argue that the difficulty in defining corrupt behavior arises from its embedding within culturally and institutionally specific contexts (Garrido, 2025). This contextual specificity makes it harder to empirically assess corruption, as standard quantitative tools often fail to capture nuanced practices (Bincof, 2023).

Methodological challenges are crucial in the empirical measurement of corruption due to its concealed nature and the lack of transparency within involved institutions (Garrido, 2025; Bincof, 2023). The covert traits of corrupt transactions, hidden by bureaucratic opacity and political collusion, make direct measurement extremely difficult (Bincof, 2023). Consequently, researchers have developed and employed indirect indicators that serve as proxies for assessing corruption levels (Bincof, 2023). These methodological advances, though valuable, entail inherent limitations and assumptions that demand scrutiny by scholars (Garrido, 2025). Current research aims to address these issues to improve the validity and reliability of corruption metrics.

Considering measurement challenges, several organisations have devised innovative methods to quantify the extent and dynamics of corruption (Bincof, 2023). The Corruption Perceptions Index (CPI), developed by Transparency International, has become a leading instrument in the global discourse on anti-corruption (Bincof, 2023). The CPI compiles expert evaluations and business surveys, providing a comprehensive overview of public sector corruption in various national contexts (Bincof, 2023). Policymakers have widely adopted the CPI; however, its dependence on indirect indicators prompts significant enquiries regarding its conceptual validity and methodological robustness (Bincof, 2023). Researchers contend that although these indices offer heuristic insights, they may unintentionally obscure the complex nature of corruption.

Established in 1995, the CPI has become a global benchmark for assessing public sector corruption (Bincof, 2023). The systematic collection of evaluations from various geographical and institutional sources has led to its widespread recognition (Bincof, 2023). The development reflects the interaction between evolving societal norms and the increasing demands for transparency in governance (Bincof, 2023). The CPI has brought corruption to the forefront of international policy discussions; however, its operational framework faces criticism (Bincof, 2023). The CPI functions as a standard for comparative analysis and promotes ongoing methodological refinement.

The CPI significantly influences global governance discussions by translating the abstract idea of corruption into semi-quantitative measures (Bincof, 2023). It has created a universal approach for assessing corruption by incorporating insights from a wide array of experts and business leaders (Bincof, 2023). However, this effort to standardise has drawn criticism, as some scholars highlight the risks of reducing complex phenomena to numerical scores (Kurmanov & Knox, 2022). A key critique centres on over-reliance on elite perceptions, which can distort understanding of corruption dynamics (Kurmanov & Knox, 2022). Critics often contend that its methodological assumptions, especially dependence on aggregated perceptions of major stakeholders, are problematic (Kurmanov & Knox, 2022). This raises important questions regarding the index's representativeness and its capacity to genuinely reflect the diverse realities of corruption across different socio-political contexts (Kurmanov & Knox, 2022). The perceived elite bias in the CPI has been notably examined in relation to nations in the Global South, where socio- political complexities intersect with historical accounts of corruption (Kurmanov & Knox, 2022). Critics argue that stressing elite evaluations within the CPI could foster a self-perpetuating narrative that stigmatises entire regions based on narrowly defined criteria (Kurmanov & Knox, 2022). Countries such as Nigeria often face disproportionate penalties from evaluative frameworks, despite substantial domestic anti-corruption initiatives (Kurmanov & Knox, 2022). Critics believe that this stigmatisation oversimplifies local contexts and impedes the development of nuanced policy responses (Kurmanov & Knox, 2022). The discussion of elite bias underscores the dangers of oversimplification in assessing global corruption.

The ongoing unfavourable rankings in corruption indices within Nigeria highlight a persistent conflict between external assessment standards and internal reform initiatives (Kurmanov & Knox, 2022; Ogbotubo & Christopher, 2025). Despite strong domestic efforts to combat corruption, countries like Nigeria continue to be characterised by ongoing mismanagement and elite corruption (Ogbotubo & Christopher, 2025). This disconnect raises questions about how effectively internationally based indices incorporate localised anti-corruption measures and contextual progress (Ogbotubo & Christopher, 2025). Moreover, it emphasises the broader concern that measurement tools may unintentionally reinforce stereotypes, thereby obscuring the incremental progress achieved in practice (Ogbotubo & Christopher, 2025). The resulting narrative hampers the development of effective, context-specific policy interventions.

Scholars argue that the ongoing designation of countries such as Nigeria as “highly corrupt” reflects not only internal shortcomings but also the influence of transnational factors that complicate traditional evaluations (Soldatenko, 2025). The intricate network of illicit financial flows, often managed by entities in the Global North, further complicates the assessment of corruption (Soldatenko, 2025). The transnational dimension challenges the oversimplified view that sees corruption solely as a domestic issue, requiring a more comprehensive analytical framework (Soldatenko, 2025). Studies in this field have increasingly highlighted the interconnectedness between external financial networks and internal politico-administrative practices (Soldatenko, 2025).

The link between transnational illicit flows and domestic corruption underscores the inadequacy of narrow, state-focused models (Soldatenko, 2025). Corruption in many developing nations is intricately connected to international economic and political structures (Soldatenko, 2025). Recent empirical research has begun to challenge the idea that corruption is mainly a problem in developing countries, emphasising its presence in advanced economies (Acharya, 2025). Studies in established democracies show that complex forms of corruption, such as tax evasion and corporate opacity, are common even in contexts often regarded as less corrupt (Acharya, 2025). These findings prompt a reassessment of current corruption narratives, indicating that corrupt practices extend beyond national borders and economic development levels (Acharya, 2025).

Moreover, evidence suggests that advanced economies face systemic issues that facilitate corrupt practices (Acharya, 2025). As a result, scholars call for a more balanced perspective that recognises the widespread nature of corruption across different socio- economic settings. Studies on corruption in advanced economies provide context for understanding the limitations of indices that depend significantly on elite perceptions (Acharya, 2025). Corruption, particularly in its more sophisticated manifestations, may evade detection by conventional measurement tools that tend to focus on overt, high- profile cases (Acharya, 2025).

Recently, Nigeria signed international agreements to recover proceeds of corruption and block the laundering of stolen assets abroad by public officials. In her 2021 report, the Centre for Democracy and Development (a civil society organisation) revealed that the Nigerian ACAs recovered roughly N900 billion (about $2.2 billion) of looted assets over the last two decades (Sani, 2023). Notwithstanding these and other efforts, Nigeria is consistently adjudged weak based on the CPI annual reports on public sector corruption, which constitutes only 3.5%, without taking cognizance of the commercial Illicit Financial Flows (IFFs), which include 60% that are orchestrated by the developed countries through their Trans-National Corporations (TNCs) alongside indigenous collaborators (corrupt political elites, lawyers, bankers, legislators, judges, among others) in Nigeria

Theoretical Framework:

Transnational Accountability and Legitimacy Theory (TALT)

This research utilises Transnational Accountability and Legitimacy Theory (TALT) to examine the institutional role and impact of Transparency International (TI). TALT has become an important framework in contemporary global governance studies, highlighting how international non-governmental organisations (INGOs) and other non-state actors exercise authority without formal democratic mandates (Reinecke & Donaghey, 2021; Akker et al., 2024). The framework emphasises that legitimacy is multidimensional and context-dependent, requiring both normative and empirical assessments to understand how organisations gain authority and maintain influence in complex global settings. A key aspect of TALT is the distinction between input legitimacy and output legitimacy. Input legitimacy depends on inclusive and transparent decision-making processes, stakeholder engagement, and adherence to procedural fairness. Output legitimacy is based on measurable performance, policy effects, and the delivery of concrete results that align with declared mandates (Akker et al., 2024). These dimensions provide a comprehensive framework for assessing legitimacy, ensuring scrutiny of both governance processes and outcomes. Recent advancements of TALT incorporate insights from relational and network governance theories, shifting focus from static institutional evaluation to dynamic legitimacy construction processes. Researchers argue that legitimacy is co-created through continuous interactions among stakeholders, with discourse, negotiation, and accountability mechanisms playing crucial roles (Akker et al., 2024). This evolution highlights the increasing recognition that transnational legitimacy depends on responsiveness and adaptability, rather than rigid institutional mandates. TALT illustrates how legitimacy is negotiated within its decentralised structure and global scope when applied to TI. The legitimacy of input is reinforced by TI's chapter- based structure, which promotes stakeholder engagement and adapts to local contexts while maintaining global coherence (Reinecke & Donaghey, 2021). Output legitimacy is demonstrated through initiatives such as the Corruption Perceptions Index and the Global Corruption Barometer, which provide benchmarks for governance and encourage policy reforms. These mechanisms show how TI combines participatory practices with measurable outcomes to strengthen its role as a global watchdog.

However, TALT has certain limitations. Critics argue that its liberal-democratic orientation may favour Western norms of transparency and inclusiveness, making it less relevant in non-Western or authoritarian contexts (Gaia et al., 2025; Utami et al., 2025). Furthermore, an excessive dependence on perception-based indicators may overlook significant institutional reforms and structural results. TALT provides a comprehensive framework for examining how organisations such as TI manage legitimacy within the context of global governance. The framework combines procedural fairness with performance outcomes, reconciling normative ideals and empirical realities. It offers a nuanced understanding of how non-state actors establish authority and accountability in transnational contexts. TALT's normative assumptions need ongoing critique and contextual adaptation; however, it remains a valuable tool for analysing legitimacy within a fragmented and interconnected global order.

Methodology

The paper adopts a non-empirical, qualitative approach grounded in theoretical reflection. The analytical framework employs the Transnational Accountability and Legitimacy Theory (TALT) to evaluate Transparency International’s institutional legitimacy, authority, and influence on anti-corruption governance. Source materials include organisational reports, key academic research, and policy evaluations of TI’s main indices, such as the CPI and the Global Corruption Barometer.

Findings: CPI and Its Methodological Limits

The Corruption Perceptions Index (CPI) serves as Transparency International’s primary composite indicator for assessing public sector corruption, combining various independent surveys and expert evaluations. The CPI acts as a composite measure, gathering insights from knowledgeable stakeholders, primarily business leaders and country specialists, to provide a comparative view of countries worldwide (Agostino et al., 2020). Its reliance on perception-based data highlights the methodological challenges associated with directly measuring corruption, which is often concealed, complex, and resistant to empirical verification (Lira et al., 2024). Over nearly thirty years, the CPI has become a vital tool for policymakers, academics, and international organisations seeking to evaluate governance integrity and track anti-corruption progress globally.

CPI’s methodological strength lies in its composite structure, which combines surveys from various sources into a single score. The index aggregates expert opinions, thereby avoiding the financial and logistical constraints of direct measurement and providing a readily accessible benchmark for cross-country comparisons (Agostino et al., 2020). However, this approach raises important questions about validity and representativeness. Respondents often share similar professional and educational backgrounds, resulting in high inter-survey correlations, which often approach 80–100 per cent, potentially limiting the diversity of perspectives included in the measure (Lira et al., 2024). This methodological uniformity has been criticised for reinforcing elite bias and inadequately capturing grassroots experiences of corruption, thus narrowing the conceptual scope of the index.

Despite these limitations, the CPI has played a significant role in shaping global governance discussions. The annual report consistently garners media interest and influences the policy frameworks of organisations such as the World Bank and the OECD, serving as a proxy indicator for governance quality (Transparency International, 2023). The CPI provides a standardised measure that allows for cross-national comparisons and exposes governance shortcomings, thereby shaping public debate and prompting institutional reforms (Donchev & Ujhelyi, 2021). The dependence on expert opinions underscores the ongoing tension between methodological efficiency and representational inclusivity in corruption research. The CPI embodies a mix of innovation and compromise in measuring corruption. Combining various surveys into a single index has raised global awareness of corruption and spurred anti-corruption efforts at multiple levels. However, its reliance on consistent expert data sources has attracted methodological criticism regarding diversity and independence. Therefore, while the CPI remains an important benchmark for academic and policy circles, its results should be interpreted carefully, recognising both its value as a practical comparative tool and its limitations in capturing complex social realities.

Measuring corruption presents significant challenges for researchers and policymakers, as it covers a spectrum of practices from minor bribery to systemic political misconduct. The Corruption Perceptions Index (CPI), the most widely used metric by Transparency International, has played a crucial role in facilitating cross-national comparisons; however, it remains a subject of ongoing debate. The CPI is based on perceptions held by business leaders and experts, using indirect indicators rather than direct empirical evidence (Donchev & Ujhelyi, 2021; Heywood, 2022). While this approach has gained considerable visibility, it has also faced criticism for prioritising elite viewpoints and overlooking the experiences of ordinary citizens (Campbell, 2013; Letki et al., 2022). This reliance can create a gap between perception-based indices and grassroots realities, prompting calls for more inclusive methods (Barbabella, 2023).

Discussion

Methodological Challenges in Measuring Corruption

The assessment of corruption faces ongoing methodological challenges, mainly due to its hidden and intricate nature. As a result, perception-based indices are frequently employed as proxies for actual corrupt behaviour. These tools offer valuable insights into governance processes; however, they are inherently ambiguous and vulnerable to subjectivity and bias (Costa-Lopes et al., 2025; Alotaibi & Alsaifi, 2025). Their reliance on subjective judgments emphasises the conflict between observable indicators of corruption and the perceptions that influence public discourse and policymaking. While these indices improve the understanding of public opinion, they often conceal the complexities of corruption, raising continual questions about their validity and reliability (Costa-Lopes et al., 2025; Alotaibi & Alsaifi, 2025).

Media framing plays a vital role in shaping perceptions of corruption. Coverage on both traditional and digital platforms often focuses on sensational cases, frequently aligning with political interests or partisan narratives. This framing distorts public understanding and encourages cognitive biases, leading to an overestimation of corruption regardless of empirical evidence (Palau & Davesa, 2024; Réveilhac & Boomgaarden, 2025). The preference for sensational reporting over careful analysis reinforces the idea that individual events reflect broader systemic decline, thereby influencing survey results and the indices derived from them (Palau & Davesa, 2024). The influence of media is evident in the development of perception-based indices, as public dependence on politicised or sensationalist reporting creates distortions that weaken representativeness. Indices may mirror narratives shaped by media rather than the actual realities of governance (Palau & Davesa, 2024; Réveilhac & Boomgaarden, 2025). Similar challenges emerge in legal indicators, as judicial systems often lack the necessary independence, resources, and consistency to thoroughly tackle corruption, resulting in underreporting and selective enforcement (Costa-Lopes et al., 2025; Alotaibi & Alsaifi, 2025).

A further methodological challenge is the ambiguity surrounding the definition of corruption. Indices often combine different types of misconduct, from minor bribery to major corruption, without distinguishing their frequency, severity, or societal effects (Costa-Lopes et al., 2025; Alotaibi & Alsaifi, 2025). This conceptual ambiguity relies on subjective interpretations, which vary across cultural norms and political settings. The merging of diverse perceptions into composite scores results in an unclear portrayal of corruption experiences, which can lead to misguided policy decisions (Palau & Davesa, 2024).

The persistent nature of reputational effects strengthens these constraints. Longitudinal analyses show that past corruption rankings influence current perceptions, leading to informational cascades where both experts and the public update their judgments based on historical data (Costa-Lopes et al., 2025; Alotaibi & Alsaifi, 2025). The anchoring effect reduces sensitivity to genuine changes, thus maintaining reputations regardless of actual reform. In summary, perception-based indices are useful tools for comparative governance analysis; however, their reliance on subjective judgements, media influence, and cultural framing require careful interpretation and ongoing methodological refinement.

Recent Measures Taken to Diminish Grand Corruption in Nigeria

Nigeria has taken extensive steps to combat corruption through institutional reforms and policy initiatives, particularly via the Economic and Financial Crimes Commission (EFCC). The measures address both petty and grand corruption, showing a domestic dedication to improving fiscal governance (Owasanoye, 2023). Corruption in Nigeria remains a major challenge, affected by internal governance issues and international standards of assessment. Organisations such as the World Bank and Transparency International (TI) consistently rank Nigeria among the most corruption-prone countries worldwide, a label that often overshadows local efforts and sustains a narrative of deep- seated misconduct (Transparency International, 2023; Heywood, 2022).

The Corruption Perceptions Index (CPI), developed by Transparency International, is a central component of this discussion. Although it significantly shapes global perceptions, it is mainly based on elite surveys. Critics argue that this reliance maintains methodological biases that marginalise developing nations and downplay the systemic role of advanced economies in illicit financial flows (Donchev & Ujhelyi, 2021). The Panama Papers revealed extensive offshore financial secrecy structures, often operating under Western jurisdiction, which facilitate the hiding of illicit assets (Mugellini et al., 2021). This paradox has prompted scholars to explore why countries experiencing asset losses are seen as more corrupt, while those that host or benefit from illicit wealth, such as Britain, the Netherlands, or Caribbean Overseas Territories, are portrayed as relatively transparent (Cobham & Janský, 2018; Paulo et al., 2022).

The gap between perception and reality is further emphasised by political discourse. In 2015, former UK Prime Minister David Cameron described Nigeria as “fantastically corrupt” in the presence of Queen Elizabeth II, a statement that heightened global stigma despite ongoing domestic anti-corruption reforms. The Archbishop of Canterbury's defence of then-President Muhammadu Buhari highlighted the effect of high-level rhetoric on Nigeria's international image (Oseghale, 2016). In that same year, the CPI ranked Britain as the 14th least corrupt nation, a position that sceptics like George Monbiot questioned. He challenged the index's credibility by suggesting that “either 13 countries are spectacularly corrupt, or there is something wrong with the index” (Odom, 2016). This comparison highlights the selective narratives that are present in assessments of global corruption.

Financial networks increase the complexity of the situation. Studies show that tax havens, especially those linked to British Overseas Territories such as the Cayman Islands, Bermuda, and the British Virgin Islands, act as primary routes for illicit financial flows (Kurauone et al., 2021; Ovonji-Odida, 2022). These jurisdictions are known for their financial stability but also provide shelter for assets from developing economies. It is estimated that over USD 32 trillion is held in offshore accounts, much of which is in Caribbean tax havens connected to the United Kingdom (Oseghale, 2016). Major British banks, such as HSBC, Barclays, and Standard Chartered, have been involved in the transfer and concealment of illicit funds. HSBC was reported to have laundered over USD 100 million linked to former Nigerian leader Sani Abacha, along with funds related to many other Nigerian elites (Odunsi, 2018). Recent penalties on HSBC and other institutions highlight a growing awareness of systemic collusion; however, fragmented regulation still prevents full accountability (Baldock, 2020).

The paradox of global corruption assessments is clear: developing nations, such as Nigeria, face condemnation for misappropriation, while financial centres that enable and profit from illicit assets often escape similar scrutiny. This imbalance weakens the basis of perception-based indices such as the CPI. Under common law, both the thief and the receiver are culpable; however, international rankings tend to unfairly blame the former (Owasanoye, 2023). If all the funds and wealth flowing into tax havens remain within their economies, they should resemble places like Dubai. Switzerland is often regarded as a tax haven, and wealth is readily visible throughout the country. While most users of tax havens in North America and Europe are business executives seeking to evade taxes, the majority in Africa are current or former political officeholders and government officials who have stolen state funds and seek safe havens to hide their riches. Of the 54 African countries, citizens from 22 were linked to the Panama Papers. These stolen funds have been exploited by Britain to bolster its economy.

Most properties bought in Britain by these corrupt leaders are registered under the names of offshore companies in tax havens. Essentially, Britain has established a system that facilitates corruption, allowing corrupt officials to launder their ill-got gains into the country. Britain remains the largest beneficiary of funds from these tax havens; thus, while some countries, like Nigeria, are labelled "fantastically corrupt," Britain can be seen as "fantastically promoting" corruption. Occasionally, Britain arrests an African politician or government worker to appear to condemn corruption. Meanwhile, they make a scapegoat of one thief, encouraging many more. The refusal of developed countries to automatically share information or involve victim countries in the high-level investigation of bribery of foreign public officers and entities by TNCs, e.g., P & I.D. and Glencore; failure to recognise the interests of victim countries in plea and settlement agreements or the return of recovered assets (Stephenson, 2019), and proceeds of a settlement or plea bargain to victim countries as contemplated by UNCAC; are indicative of their roles in fostering corruption in Nigeria and other developing countries (Owasanoye, 2023).

Recent Measures Taken to Diminish Grand Corruption in Nigeria

Nigeria has recently undertaken a comprehensive reform programme aimed at addressing the deep-seated issue of grand corruption, which has historically hindered economic growth and eroded public confidence in state institutions. The reforms are diverse, focusing on fiscal transparency, asset recovery, and institutional restructuring to restore legitimacy in governance. The Nigerian government has implemented an integrated strategy that combines financial, administrative, and legal measures, aligning with international anti-corruption standards, rather than relying on isolated legal amendments (Ayinde, 2025; Oghenekevwe & Gasiokwu, 2025).

The reforms notably include establishing fiscal transparency mechanisms to expand the tax base and minimise illicit financial outflows. Voluntary tax compliance programmes, such as the Voluntary Assets and Income Declaration Scheme (VAIDS) and the Voluntary Offshore Assets Regularisation Scheme (VOARS), have encouraged individuals and corporations to disclose previously unreported wealth, including offshore assets, thereby regularising holdings that were once hidden from regulatory authorities. These schemes combine incentives with regulatory oversight, supported by anti-money laundering (AML) measures to prevent the legitimisation of illicit funds. Nigeria aims to boost revenue mobilisation and uphold financial integrity by linking voluntary disclosure with strict monitoring (Ayinde, 2025).

Innovations in legal frameworks for asset recovery are a crucial part of Nigeria's anti- corruption efforts. The Proceeds of Crime Act (POCA) 2022 introduced Unexplained Wealth Orders (UWOs), which shift the traditional evidentiary burden by requiring individuals to prove the lawful origins of significant assets. This approach signifies a move from reactive prosecution towards proactive prevention, aiming to deter the accumulation of illicit wealth by political elites and business figures. Evidence from jurisdictions such as the United Kingdom and South Africa demonstrates the ability of UWOs to dismantle established corruption networks (McIntyre et al., 2022; Lee, 2023). While UWOs enhance the state's capacity for asset recovery, their constitutional validity depends on safeguards against self-incrimination and the protection of individual rights, emphasising the importance of balancing deterrence with due process (Lovejoy, 2020).

Complementary reforms have strengthened asset management and enhanced corporate transparency. The Companies and Allied Matters Act (CAMA) 2020 mandates the disclosure of Beneficial Ownership (BO), effectively removing corporate anonymity that previously facilitated tax evasion and money laundering. This measure aligns with global trends emphasising accountability in corporate governance. The Nigerian Extractive Industries Transparency Initiative (NEITI) has introduced public reporting on revenues from the oil, gas, and mining sectors, reflecting Nigeria's dedication to the Extractive Industries Transparency Initiative (EITI). The reforms bolster fiscal accountability in resource governance, reduce opportunities for the misappropriation of extractive rents, and increase public trust in resource management (Ayinde, 2025).

Nigeria has modernised its tax system to tackle international challenges, including Base Erosion and Profit Shifting (BEPS). Revised transfer pricing rules and the adoption of Country-by-Country Reporting (CbCR) standards require multinational enterprises to reveal their global operations and revenue distribution, thereby discouraging profit shifting. The implementation of the Common Reporting Standard (CRS) facilitates automated exchange of cross-border tax information, reducing regulatory gaps that enable financial concealment. The application of these measures, along with the digitisation of tax administration, demonstrates Nigeria's commitment to international tax standards and its use of technology to strengthen enforcement capabilities (Ayinde, 2025).

Strengthening institutions has been crucial for implementing these reforms. The Federal Inland Revenue Service (FIRS), in collaboration with anti-corruption agencies such as the Economic and Financial Crimes Commission (EFCC), has enhanced inter-agency data sharing and investigative cooperation, thereby increasing the ability to track complex financial transactions. Reforms in the criminal justice system, particularly the Administration of Criminal Justice Act (ACJA) 2015, have optimised legal processes, reduced delays, and strengthened the prosecutorial process in corruption cases. The legal and institutional changes demonstrate a unified effort to increase the efficiency and accountability of the justice system (Oghenekevwe

& Gasiokwu, 2025).

Despite these achievements, significant challenges remain. Established political interests, limited enforcement capacity, and bureaucratic resistance hinder the implementation of reform. The success of UWOs will depend on consistent judicial interpretation and adequate institutional resources. Transparency initiatives, including BO disclosures and NEITI reporting, show progress; however, their credibility hinges on ongoing political commitment and strict enforcement. Comparative research emphasises that ongoing monitoring and adaptation are vital; otherwise, reforms risk being undermined by resistance from vested interests (McIntyre et al., 2022; Lee, 2023).

Nigeria's anti-corruption reforms mark a strategic shift towards proactive, integrated, and globally aligned approaches. The government aims to dismantle the financial and institutional roots of widespread corruption by implementing voluntary compliance initiatives, innovative asset recovery mechanisms, corporate transparency regulations, and judicial reforms. These measures address immediate governance issues and create preventative frameworks to deter future wrongdoing. Despite ongoing structural and political challenges, the emerging reform framework shows Nigeria's commitment to adapting governance to meet both national needs and international standards. The long- term success of this agenda will depend on consistent enforcement, institutional resilience, and flexibility in responding to evolving corruption tactics (Ayinde, 2025; Oghenekevwe & Gasiokwu, 2025).

Recommendations

Nigerian policymakers should strengthen previous reforms by boosting enforcement capabilities, fostering greater inter-agency cooperation, and investing in judicial efficiency. The successful implementation of Unexplained Wealth Orders (UWOs) and Beneficial Ownership declarations depends on robust institutional backing and transparent oversight systems to prevent political interference. Greater engagement with civil society and the media can enhance accountability and maintain public trust.

International institutions should incorporate objective financial data, such as illicit money flows, offshore transactions, and asset recovery records, into global indices, alongside perception-based polls. This multifaceted approach would improve the accuracy of corruption assessments and reduce reliance on elite-driven narratives. International organisations ought to prioritise technical aid initiatives that enhance the regulatory capacity of developing nations.

Transparency International should update its methodology to include both perpetrators and facilitators of corruption. By examining the roles of tax havens, multinational firms, and recipient nations in enabling illegal financial flows, the CPI could provide a more accurate picture of global corruption. Greater transparency in its process and increased stakeholder engagement would also enhance its credibility.

Conclusion

This study examines the intricate role of Transparency International’s Corruption Perceptions Index (CPI) in shaping Nigeria’s reputation in global governance discussions and in influencing local reform efforts. While the CPI is influential in exposing corruption, its accuracy is limited by its dependence on elite perceptions and aggregated survey data, which diminishes its ability to accurately reflect the broader reality. Nigeria's reputation as one of the most corrupt countries in the world often overshadows important domestic reforms, such as the enactment of the Proceeds of Crime Act, the implementation of Beneficial Ownership disclosure frameworks, voluntary tax compliance initiatives, and participation in the Extractive Industries Transparency Initiative. The use of the Transnational Accountability and Legitimacy Theory (TALT) underscored the strengths and weaknesses of international accountability frameworks. Although TI's indexes gain legitimacy through raising awareness and normative influence, they frequently reflect Western-centric standards that fail to fully capture the complexities of corruption in developing nations.

Future studies should aim to reconcile perception-based indices with actual experiences of corruption. Comparative empirical research contrasting the CPI with citizen opinion surveys or household-level victimisation data will yield deeper insights into the alignment, or divergence, of international indexes with grassroots realities. Likewise, longitudinal research examining the effects of Nigeria's recent changes, such as Beneficial Ownership declarations and the Proceeds of Crime Act, could clarify the extent to which worldwide rankings reflect meaningful institutional progress. Ultimately, cross-national research combining financial transparency data with local governance indicators would help develop more complex and context-specific measures of corruption.

In conclusion, the Nigerian situation underscores the need for both national resilience and international methodological reform. Addressing corruption requires a comprehensive strategy that combines perception-based metrics with empirical financial data and fosters international collaboration. Only by tackling these methodological and governance shortcomings can global anti-corruption efforts move from stigmatisation to lasting accountability and fair reform.

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