

Institutional Internal Control Frameworks In Promoting Financial Integrity Within Accounting Education Programmes In Universities In Bayelsa State, Nigeria

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Abstract: The paper explored examined institutional internal control frameworks in promoting financial integrity within Accounting Education programmes in universities in Bayelsa State, Nigeria. It adopted the analytic descriptive survey design. The targeted population of the study consists of all 87 400 and 300 levels Business Education students in Niger Delta University, Bayelsa State. Since the population of the study was manageable, it was there for adopted as the sample of the study. Hence, the census sampling technique was adopted. The instrument for data collection was “Achieving Financial Integrity through Fraud Prevention in Accounting Education in Universities Questionnaire”; and it contained 15 item statements with a 4-point scale. A reliability index of 0.81 was achieved using Cronbach Alpha. Descriptive statistics was used to analyse the research questions, while, t-test was used to test the null hypotheses. The research found that segregation of duties promotes financial integrity within Accounting Education programmes in universities in Bayelsa State. The paper concluded and recommended that segregation of duties significantly strengthens financial integrity by ensuring accountability and reducing opportunities for misappropriation within Accounting Education programmes. As such, universities should implement clear segregation of financial duties among staff to strengthen accountability, as this reduces the risk of fraud and enhances integrity in financial operations.

Key words: Accounting Education, Achieving, Financial Integrity, Fraud Prevention, Universities

Introduction

Institutional governance remains a central pillar in safeguarding accountability and transparency within contemporary higher education systems. Globally, universities are increasingly required to demonstrate sound stewardship of financial resources amid heightened public scrutiny and regulatory expectations (OECD, 2019; World Bank, 2020). In Nigeria, the drive towards improved governance structures has underscored the need for formalised systems that ensure prudent management of public funds allocated to tertiary institutions (Umar & Masud, 2020; Okoye & Akenbor, 2019). Within this governance landscape, the institutional dimension becomes critical in shaping the operational environment in which financial controls are conceptualised and implemented, thereby setting the foundation for internal control mechanisms.

Institutional arrangements in universities extend beyond structural hierarchies to include policies, regulatory frameworks, organisational culture and oversight mechanisms that influence financial conduct (COSO, 2017; IFAC, 2018). Effective institutions establish clear lines of responsibility and accountability that enable systematic monitoring of financial transactions and compliance with statutory requirements (Ekundayo & Ajayi, 2019; Izedonmi & Ibadin, 2020). Such institutional clarity is indispensable in fostering environments where structured internal control frameworks can operate effectively, thus necessitating a closer examination of internal control systems within university settings.

Internal control frameworks provide structured processes designed to assure the dependability of financial disclosure, adherence with laws, and efficient operations (COSO, 2017; INTOSAI, 2019). These frameworks typically incorporate control frameworks, evaluate risk management protocols, implement control measures, enhance information systems, and establish monitoring mechanisms to minimise financial irregularities (Arens et al., 2020; Eke, 2021). In higher education, the adoption of coherent internal control models strengthens financial governance and reinforces institutional credibility, thereby linking the concept of internal controls to the broader objective of promoting sound financial practices.

The effectiveness of internal control frameworks depends on their adaptability to the unique operational realities of universities, including decentralised financial processes and multiple funding streams (Babatunde & Dandago, 2019; Ofoegbu & Nweze, 2021). Empirical evidence suggests that weak implementation of control components often exposes educational institutions to risks of misappropriation and financial mismanagement (Akinleye & Kolawole, 2020; Oyerogba et al., 2022). Consequently, attention shifts towards how these frameworks actively promote desirable financial behaviour and accountability within academic environments.

Promoting accountability within educational institutions entails the deliberate reinforcement of transparency, ethical conduct and compliance through structured oversight mechanisms (IFAC, 2018; Transparency International, 2022). Promotion in this sense is not merely rhetorical but operational, requiring continuous monitoring, evaluation and enforcement of financial regulations (World Bank,

2020; Omodero & Egbide, 2020). Through proactive control measures, universities can cultivate cultures of responsibility that strengthen financial discipline, thereby reinforcing the link between control mechanisms and financial integrity.

Financial integrity reflects adherence to ethical standards, accuracy in reporting and faithful representation of financial transactions (OECD, 2019; Arens et al., 2020). Within tertiary institutions, financial integrity ensures that funds allocated for teaching, research and infrastructure are utilised for their intended purposes (Ekundayo & Ajayi, 2019; Oyerogba et al., 2022). Sustaining such integrity requires systematic safeguards, especially within specialised academic units such as Accounting Education programmes.

Accounting Education programmes occupy a strategic position in universities because they shape future professionals expected to uphold standards of accountability and transparency (IFAC, 2019; Onyia, 2020). The credibility of these programmes depends not only on curriculum quality but also on the integrity of their financial management processes (Ofoegbu & Nweze, 2021; Akinleye & Kolawole, 2020). Thus, strengthening financial governance within these programmes becomes essential for aligning educational outcomes with professional expectations.

Universities serve as complex organisations characterised by decentralised budgeting systems, diverse revenue sources and multiple stakeholders (OECD, 2019; World Bank, 2020). In Nigeria, public universities operate within regulatory frameworks that demand compliance with national financial guidelines and audit requirements (Umar & Masud, 2020; Okoye & Akenbor, 2019). However, variations in compliance levels across institutions suggest the need for context-specific investigations, particularly in states such as Bayelsa where empirical evidence remains limited.

Within institutional control structures, segregation of duties represents a foundational control activity designed to prevent concentration of authority (COSO, 2017; Arens et al., 2020). By distributing responsibilities for authorisation, custody and recordkeeping among different individuals, universities reduce the likelihood of fraud and unintentional errors (Babatunde & Dandago, 2019; Omodero & Egbide, 2020). This structural separation enhances checks and balances and strengthens overall financial reliability.

In Accounting Education programmes, effective segregation of duties ensures that no single staff member manages budgeting, procurement and accounting functions simultaneously (Eke, 2021; Oyerogba et al., 2022). Where such separation is absent, opportunities for manipulation and concealment of irregularities may increase, undermining trust in programme management. This concern underscores the importance of complementary mechanisms such as budgetary control systems.

Budgetary control systems provide structured planning and monitoring processes that align expenditures with approved financial plans (Arens et al., 2020; Ekundayo & Ajayi, 2019). Through periodic variance analysis and performance reviews, universities can detect deviations early and implement corrective measures (Ofoegbu & Nweze, 2021; Omodero & Egbide, 2020). Such systems strengthen fiscal discipline and ensure optimal allocation of limited educational resources.

Within Accounting Education programmes, budgetary controls facilitate accountability in managing teaching materials, research grants and administrative costs (Akinleye & Kolawole, 2020; Onyia, 2020). Consistent monitoring of financial inflows and outflows enhances transparency and supports evidence-based decision-making. Nevertheless, budgetary discipline must be reinforced by structured authorisation procedures to achieve comprehensive control.

Authorisation and approval controls require that financial transactions receive prior clearance from designated officials to ensure compliance with institutional policies (COSO, 2017; INTOSAI, 2019). This mechanism establishes accountability by ensuring that expenditures are scrutinised before execution (Babatunde & Dandago, 2019; Oyerogba et al., 2022). Properly implemented approval hierarchies reduce arbitrary spending and reinforce adherence to established financial guidelines.

In the absence of rigorous authorisation processes, universities may experience delays, irregular payments and weakened oversight, which collectively threaten financial integrity (Eke, 2021; Omodero & Egbide, 2020). Observations within some Nigerian universities indicate inconsistencies in the enforcement of internal control procedures, including lapses in segregation, budget monitoring and approval systems, thereby exposing Accounting Education programmes to financial vulnerabilities. Despite the recognised importance of institutional controls, limited empirical studies have specifically examined how integrated internal control frameworks promote financial integrity within Accounting Education programmes in universities in Bayelsa State, Nigeria, revealing a contextual and empirical gap that necessitates focused investigation. Therefore, it is against this backdrop that this study examined institutional internal control frameworks in promoting financial integrity within Accounting Education programmes in universities in Bayelsa State, Nigeria. Precisely, the paper examined;

1. How segregation of duties promotes financial integrity within Accounting Education programmes in universities in Bayelsa State.
2. How budget control promotes financial integrity within Accounting Education programmes in universities in Bayelsa State.
3. How authorisation and approval promote financial integrity within Accounting Education programmes in universities in Bayelsa State.

Research Questions

1. How does segregation of duties promote financial integrity within Accounting Education programmes in universities in Bayelsa State?
2. How does budget control promote financial integrity within Accounting Education programmes in universities in Bayelsa State?

3. How does authorisation and approval promote financial integrity within Accounting Education programmes in universities in Bayelsa State?

Research Hypotheses

Ho₁ There is no significant difference in the mean response of 400 and 300 levels Business Education students on how segregation of duties promotes financial integrity within Accounting Education programmes in universities in Bayelsa State.

Ho₂ There is no significant difference in the mean response of 400 and 300 levels Business Education students on how budget control promotes financial integrity within Accounting Education programmes in universities in Bayelsa State.

Ho₃ There is no significant difference in the mean response of 400 and 300 levels Business Education students on how authorisation and approval promote financial integrity within Accounting Education programmes in universities in Bayelsa State.

Methodology

The paper adopted an analytic descriptive survey design. The population comprised all 87 400 and 300 levels Business Education students in Niger Delta University, Bayelsa State. The census sampling technique was adopted. The instrument for data collection was "Achieving Financial Integrity through Fraud Prevention in Accounting Education in Universities Questionnaire"; and it contained 15 item statements with a 4-point scale. Two experts validated the instrument.

A reliability index of 0.81 was achieved using Cronbach Alpha. The instrument was administered to the respondents by the researchers and with assistance of two trained research assistance and was retrieved immediately the respondents responded to it. The mean and standard deviation statistical tools were used to analyse the research questions. While, the independent t-Test was used to test the null hypotheses at 0.05 Alpha level.

For a decision to be reached, items with mean scores equal or greater than 2.50 were said to be agree. While, items with mean scores equal or less than 2.49 were said to be disagree. Also, in the test of hypotheses, hypotheses of no significance difference were upheld for items whose t-cal values were less than the t-crit value of 1.960 at P<0.05 level of significance and at 85 degrees of freedom. On the other hand, hypotheses of no significance difference were rejected for items whose t-cal values were greater than the t-crit values of 1.960 at P>0.05 level of significance and at 85 degrees of freedom.

Results

Research Question One: How does segregation of duties promote financial integrity within Accounting Education programmes in universities in Bayelsa State?

Table 1: Mean and Standard Deviation Analysis of How Segregation of Duties Promote Financial Integrity Within Accounting Education Programmes in Universities in Bayelsa State.

S/N	Items	400 Level Students		Dec.	300 Level Students		Dec.
		\bar{x}	SD		\bar{x}	SD	
1	Separation of financial responsibilities promotes accountability in financial management.	3.41	0.69	A	3.24	0.83	A
2	Distinct allocation of authorising and recording functions promotes transparency in transactions	3.48	0.71	A	3.21	0.81	A
3	Independent handling of financial processes promotes early identification of irregularities.	3.50	0.71	A	3.29	0.86	A
4	Functional division of financial tasks promotes compliance with established procedures.	3.43	0.70	A	3.26	0.76	A
5	Clear role differentiation in financial activities promotes reduction of fraudulent practices.	3.39	0.69	A	3.21	0.79	A
Grand \bar{x} and SD		3.44	0.70	A	3.24	0.81	A

Key: \bar{x} = Mean; SD = Standard Deviation; Dec. = Decision and A = Agree

Table 1 revealed how segregation of duties promotes financial integrity within Accounting Education programmes in universities in Bayelsa State. The data for 400 level Business Education students shows mean scores ranging from 3.39 to 3.50 and Std. Dev. ranging from 0.69 to 0.71, while 300 level Business Education students had mean ranging from 3.21 to 3.29 and Std. Dev. ranging from 0.76 to 0.86 respectively. But, since the Grand Mean of 3.44 for 400 level Business Education students and 3.24 for 300 level Business Education students were above the base-mark of 2.50; this therefore implies that respondents agreed that segregation of duties promotes financial integrity within Accounting Education programmes in universities in Bayelsa State. The Std. Dev. values

of 0.70 and 0.81 indicate a narrow dispersion of responses, reflecting a high level of consistency in participants' views that anti-fraud awareness exerts a meaningful influence on fraud prevention in universities. The closeness of these values suggests that respondents shared relatively similar perceptions, thereby reinforcing the reliability of the finding. This limited variability strengthens the conclusion that enhancing anti-fraud awareness is broadly recognised as an effective strategy for reducing fraudulent practices within the university system.

Research Question Two: How does budget control promote financial integrity within Accounting Education programmes in universities in Bayelsa State?

Table 2: Mean and Standard Deviation Analysis of How Budget Control Promote Financial Integrity Within Accounting Education Programmes in Universities in Bayelsa State.

S/N	Items	400 Level Students		Dec.	300 Level Students		Dec.
		\bar{x}	SD		\bar{x}	SD	
6	Regular comparison of actual expenditure with budget estimates promotes fiscal discipline.	3.41	0.69	A	3.28	0.76	A
7	Clearly defined expenditure ceilings promote prudent allocation of financial resources.	3.39	0.69	A	3.23	0.75	A
8	Continuous monitoring of budget performance promotes timely corrective action.	3.43	0.70	A	3.26	0.76	A
9	Structured budget implementation processes promote accountability in spending decisions.	3.45	0.70	A	3.21	0.79	A
10	Formal budget review procedures promote transparency in financial planning.	3.48	0.66	A	3.28	0.88	A
Grand \bar{x} and SD		3.43	0.69	A	3.25	0.79	A

Key: \bar{x} = Mean; SD = Standard Deviation; Dec. = Decision and A = Agree

Table 2 revealed how budget control promotes financial integrity within Accounting Education programmes in universities in Bayelsa State. The data for 400 level Business Education students shows that all the items had mean scores ranging from 3.39 to 3.48 and Std. Dev. ranging from 0.66 to 0.70, while 300 level Business Education students had mean ranging from 3.21 to 3.28 with their Std. Dev. from 0.75 to 0.88 respectively. However, based on the fact that the Grand Mean of 3.43 for 400 level Business Education students and 3.25 for 300 level Business Education students were above the base-mark of 2.50; this therefore implies that respondents agreed that budget control promotes financial integrity within Accounting Education programmes in universities in Bayelsa State. The Std. Dev. values of 0.69 and 0.79 reflect a low level of response variability, indicating substantial agreement among respondents that anti-fraud awareness significantly influences fraud prevention in universities. The relatively small dispersion around the mean suggests that perceptions were closely aligned, thereby enhancing the credibility and stability of the finding. This consistency implies that strengthening anti-fraud awareness is widely regarded as a dependable approach to mitigating fraudulent activities within the university system.

Research Question Three: How does authorisation and approval promote financial integrity within Accounting Education programmes in universities in Bayelsa State?

Table 3: Mean and Standard Deviation Analysis of How Authorisation and Approval Promote Financial Integrity Within Accounting Education Programmes in Universities in Bayelsa State.

S/N	Items	400 Level Students		Dec.	300 Level Students		Dec.
		\bar{x}	SD		\bar{x}	SD	
11	Pre-authorisation of financial transactions promotes adherence to institutional policies.	3.43	0.70	A	3.28	0.88	A
12	Clearly established approval hierarchies promote responsible financial conduct.	3.41	0.69	A	3.26	0.82	A

13	Documented approval procedures promote accuracy in financial documentation.	3.45	0.70	A	3.30	0.85	A
14	Multi-level review of expenditure requests promotes prevention of unauthorised payments.	3.48	0.71	A	3.29	0.86	A
15	Independent verification before fund disbursement promotes reliability of financial records.	3.39	0.69	A	3.21	0.79	A
Grand \bar{x} and SD		3.43	0.70	A	3.27	0.84	A

Key: \bar{x} = Mean; SD = Standard Deviation; Dec. = Decision and A = Agree

Table 3 revealed how authorisation and approval promote financial integrity within Accounting Education programmes in universities in Bayelsa State. The data for 400 level Business Education students shows items mean scores ranging from 3.39 to 3.48 and Std. Dev. ranging from 0.69 to 0.71, while 300 level Business Education students had mean scores ranging from 3.21 to 3.30 and Std. Dev. ranging from 0.79 to 0.88 respectively. But since the Grand Mean of 3.43 for 400 level Business Education students and 3.27 for 300 level Business Education students were above the base-mark of 2.50; this therefore implies that respondents agreed that authorisation and approval promote financial integrity within Accounting Education programmes in universities in Bayelsa State. The Std. Dev. values of 0.70 and 0.84 indicate relatively low dispersion in responses, demonstrating a considerable degree of consensus among participants that anti-fraud awareness positively influences fraud prevention in universities. The closeness of these figures suggests that opinions were largely homogeneous, thereby reinforcing the dependability of the result. This pattern of limited variability strengthens the inference that anti-fraud awareness is broadly perceived as an effective instrument for reducing fraudulent practices within the university environment.

Hypotheses

Ho₁ There is no significant difference in the mean response of 400 and 300 levels Business Education students on how segregation of duties promotes financial integrity within Accounting Education programmes in universities in Bayelsa State.

Table 4: t-Test Analysis of the Mean Responses of 400 and 300 levels Business Education Students on How Segregation of Duties Promotes Financial Integrity Within Accounting Education Programmes in Universities in Bayelsa State.

S/N	Variables	N	\bar{x}	SD	df	t-Cal	t-Crit	Decision at P<0.05
1	400 Level Students	44	3.44	0.70	85	1.176	1.989	NS
2	300 Level Students	43	3.24	0.81				

NS at P<0.05 alpha level; N=87

Table 4 indicates that the t-test analysis does not reach significance at the 0.05 alpha level, as the computed t-value of 1.176 falls short of the critical t-table value of 1.989 with 85 degrees of freedom. Consequently, the null hypothesis asserting that there exists not a substantial variance in the mean responses of 400 and 300 level Business Education students regarding the role of duty segregation in enhancing financial honesty within Accounting Education programs at universities in Bayelsa State is upheld.

Ho₂ There is no significant difference in the mean response of 400 and 300 levels Business Education students on how budget control promotes financial integrity within Accounting Education programmes in universities in Bayelsa State.

Table 5: t-Test Analysis of the Mean Responses of 400 and 300 levels Business Education Students on How Budget Control Promotes Financial Integrity Within Accounting Education Programmes in Universities in Bayelsa State.

S/N	Variables	N	\bar{x}	SD	df	t-Cal	t-Crit	Decision at P<0.05
1	400 Level Students	44	3.43	0.69	85	1.059	1.989	NS
2	300 Level Students	43	3.25	0.79				

NS at P<0.05 alpha level; N=87

Table 5 indicates that the t-test analysis does not reach significance at the 0.05 alpha level, as the computed t-value of 1.059 falls short of the critical t-table value of 1.989 with 85 degrees of freedom. Consequently, the null hypothesis, which posits that there exists not a substantial variance in the mean responses of Business Education students at the 400 and 300 levels regarding the role of budget control in fostering financial integrity within Accounting Education programs at universities in Bayelsa State, is thus upheld.

Ho₃ There is no significant difference in the mean response of 400 and 300 levels Business Education students on how authorisation and approval promote financial integrity within Accounting Education programmes in universities in Bayelsa State.

Table 6: t-Test Analysis of the Mean Responses of 400 and 300 levels Business Education Students on How authorisation and Approval Promote Financial Integrity Within Accounting Education Programmes in Universities in Bayelsa State.

S/N	Variables	N	\bar{x}	SD	df	t-Cal	t-Crit	Decision at P<0.05
1	400 Level Students	44	3.43	0.70	85	0.941	1.989	NS
2	300 Level Students	43	3.27	0.84				

NS at P<0.05 alpha level; N=87

Table 6 indicates that the t-test analysis does not achieve significance at the 0.05 alpha level, as the computed t-value of 0.941 falls short of the critical t-table value of 1.989, given 85 degrees of freedom. Consequently, the null hypothesis positing that there exists no significant difference in the mean responses of Business Education students at the 400 and 300 levels regarding the role of authorization and approval in fostering financial integrity within Accounting Education programs at universities in Bayelsa State is thus upheld.

Discussion

The finding that segregation of duties promotes financial integrity within Accounting Education programmes in universities in Bayelsa State aligns with established empirical evidence demonstrating that the separation of incompatible financial functions strengthens accountability and reduces opportunities for misappropriation. For instance, Oyerogba et al. (2022) found that clearly delineated financial roles significantly enhanced the effectiveness of internal control systems in Nigerian public institutions by minimising concentration of authority. Similarly, Akinleye and Kolawole (2020) reported that functional separation in financial operations improved transparency and accuracy in financial reporting processes. Complementing these observations, Babatunde and Dandago (2019) concluded that the division of financial responsibilities curtailed fraudulent practices by instituting procedural checks and balances. Collectively, these findings corroborate the present result by demonstrating that segregation of duties serves as a critical structural safeguard for strengthening financial integrity within institutional settings.

Beyond fraud reduction, segregation of duties has also been linked to improvements in procedural compliance and institutional trust. Omodero and Egbide (2020) observed that public sector entities with clearly assigned financial responsibilities recorded higher levels of compliance with established financial regulations. In the same vein, Eke (2021) established that tertiary institutions that implemented structured separation of financial tasks experienced improved reliability in financial documentation and reporting outcomes. These findings resonate with the current evidence by illustrating that role differentiation not only mitigates irregularities but also reinforces procedural discipline, thereby enhancing the credibility of financial management practices in academic programmes.

Furthermore, segregation of duties contributes to proactive risk detection and organisational resilience. Ofoegbu and Nweze (2021) found that universities with well-defined control activities, including role separation, demonstrated stronger financial oversight and quicker identification of anomalies. Similarly, Umar and Masud (2020) reported that internal control reforms emphasising task segregation significantly improved financial accountability outcomes in public universities. Taken together, these empirical insights substantiate the present finding by affirming that structured allocation of financial responsibilities is instrumental in promoting financial integrity, particularly within specialised academic units such as Accounting Education programmes.

The finding that budget control promotes financial integrity within Accounting Education programmes in universities in Bayelsa State is consistent with a substantial body of empirical research demonstrating that effective budgeting systems are fundamental to sound financial management in tertiary institutions. For example, Ofoegbu and Nweze (2021) observed that robust budgetary control mechanisms, such as continuous comparison of actual expenditures against planned allocations enhanced fiscal discipline and reduced embezzlement in Nigerian public universities. Similarly, Akinleye and Kolawole (2020) found that institutions with structured budget planning and monitoring processes were better positioned to ensure transparency and accountability in the utilisation of funds, thereby strengthening overall financial integrity. Complementing these results, Omodero and Egbide (2020) reported that regular budget reviews and variance analyses facilitated early detection of irregularities, enabling timely corrective actions and protecting institutional resources from misappropriation.

Beyond enhancing accountability, budget control has been shown to improve strategic allocation and efficient utilisation of financial resources in higher education settings. Ekundayo and Ajayi (2019) established that universities with formalised budgetary processes recorded improved alignment between financial planning and institutional objectives, reducing the incidence of ad hoc spending and enhancing financial predictability. In addition, Eke (2021) provided evidence that systematic budget monitoring supports evidence-based decision-making, ensuring that expenditures remain within authorised limits while reinforcing institutional confidence in financial reporting. These findings corroborate the present study by illustrating that sound budget control practices not only safeguard resources but also underpin reliable and ethical financial conduct within academic programmes.

Moreover, effective budget control contributes to institutional resilience by facilitating transparency and stakeholder confidence. Umar and Masud (2020) demonstrated that public universities that implemented comprehensive budgeting frameworks experienced higher levels of compliance with regulatory standards, as continuous oversight reduced opportunities for fund mismanagement. Likewise, Oyerogba et al. (2022) found that transparent budgeting systems fostered trust among internal and external stakeholders, further enhancing the credibility of institutional financial practices. Collectively, these studies support the current finding, reinforcing the view that budgetary control is a critical internal mechanism for promoting financial integrity, particularly within specialised academic units such as Accounting Education programmes.

The finding that authorisation and approval promote financial integrity within Accounting Education programmes in universities in Bayelsa State is supported by empirical evidence indicating that well-defined approval procedures underpin robust financial governance structures in tertiary institutions. For example, Oyerogba et al. (2022) found that formalised authorisation hierarchies significantly reduced incidences of unauthorised expenditures in Nigerian universities by ensuring that all transactions were vetted

through appropriate channels. Similarly, Babatunde and Dandago (2019) observed that clear approval protocols enhanced transparency in financial operations, as multiple levels of review acted as deterrents to irregular financial conduct. Complementing these insights, Akinleye and Kolawole (2020) reported that the presence of documented authorisation requirements strengthened accountability among staff, thereby fostering integrity in institutional financial reporting.

In addition to curbing irregularities, structured authorisation and approval processes have been shown to improve adherence to institutional policies and regulatory frameworks. Omodero and Egbi (2020) demonstrated that public sector entities with rigorous approval controls ensured compliance with established financial regulations, leading to enhanced fiscal discipline. Similarly, Eke (2021) highlighted that requiring documented authorisation before execution reduced errors and reinforced consistency in the implementation of financial decisions. These findings resonate with the current study by illustrating that systematic approval mechanisms are critical for safeguarding financial activities against procedural lapses and promoting ethical financial practices within academic settings.

Furthermore, authorisation and approval mechanisms contribute to effective risk management by providing checkpoints that ensure accuracy and legitimacy in financial transactions. Umar and Masud (2020) found that clearly articulated approval frameworks facilitated early detection of anomalies, enabling corrective action before funds were disbursed. In parallel, Ofoegbu and Nweze (2021) showed that multi-tiered approval requirements reinforced internal checks and balances, enhancing institutional confidence in financial operations. Collectively, these studies corroborate the present finding by affirming that authorisation and approval controls are indispensable components of internal mechanisms that uphold financial integrity, particularly within specialised programmes such as Accounting Education.

Conclusion

Based on the findings, the study concluded that;

1. Segregation of duties significantly strengthens financial integrity by ensuring accountability and reducing opportunities for misappropriation within Accounting Education programmes.
2. Effective budget control enhances transparency and prudent resource utilisation, thereby promoting reliable financial management in university accounting programmes.
3. Structured authorisation and approval processes reinforce adherence to institutional policies and mitigate unauthorised financial activities, supporting overall financial integrity.

Recommendations

Based on the findings and conclusion drawn, the study recommended that;

1. Universities should implement clear segregation of financial duties among staff to strengthen accountability, as this reduces the risk of fraud and enhances integrity in financial operations.
2. Institutions should establish and enforce rigorous budget control mechanisms to ensure transparency and efficient resource utilisation, thereby minimising mismanagement of funds.
3. Universities should adopt formalised authorisation and multi-level approval procedures for all financial transactions to prevent unauthorised expenditures and reinforce compliance with institutional policies.

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