

An Assessment of the Impact of Remuneration on employee Criminality in Nigeria's Public Institutions

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Dankaro Joseph (PhD)¹, Samson Godswill Esema (PhD)¹

¹Department of Sociology and Anthropology Faculty of Social Sciences, University of Abuja, Nigeria

Correspondence: Samson Godswill Esema (PhD), eseema247@gmail.com

Abstract

This study investigated the relationship between remuneration and employee criminality in Nigerian public institutions. A mixed-methods research design, using a dominant sequential approach, was adopted for the study. Data were obtained through questionnaires administered to 200 randomly selected employees and 10 semi-structured interviews with key informants. The quantitative data were analysed using frequencies and percentages, while the qualitative data were subjected to thematic analysis. The findings show that remuneration has an important influence on employee criminality. In particular, inadequate salaries, delays in salary payments, poor welfare provisions, and unequal compensation were found to create conditions that may encourage criminal behaviour among employees in public organisations. The study also established that improved salaries and reward systems, adequate welfare provisions, and stronger internal control mechanisms could help minimise employee involvement in criminal activities. Fair and timely compensation was therefore identified as an important institutional measure for addressing employee criminality. The study recommends that government efforts should not be limited to improving remuneration but should also include strengthening governance structures, accountability mechanisms, and internal controls across the public sector. The study concludes that the combination of equitable and timely remuneration with effective institutional governance can encourage ethical employee behaviour, reduce criminality, and improve productivity in Nigerian public institutions.

Keywords: Remuneration, Employee Criminality, Public Institutions, Workplace Deviance, Corruption, Organizational Ethics, Nigeria

INTRODUCTION

Employee criminality remains a major concern in Nigeria's public institutions because of its effects on efficiency, accountability, and public trust. Government institutions are established to provide essential services, implement public policies, and support national development. However, acts such as misappropriation of public funds, corruption, fraud, forgery, procurement irregularities, payroll manipulation, and theft of government property continue to occur in some public organisations. These practices weaken public institutions, reduce the resources available for development, and affect the quality of services provided to citizens. They also contribute to the loss of public confidence in government institutions and undermine efforts to achieve sustainable national development (Transparency International, 2023).

Remuneration has long been an important aspect of human resource management and employee welfare. It refers to the financial and other benefits provided to employees in return for the services they render to an organisation. Such benefits may include salaries, wages, allowances, bonuses, commissions, pensions, and other forms of incentives (Armstrong, 2023). The level and regularity of remuneration can affect employees' morale, job satisfaction, commitment, and productivity. Where salaries are inadequate or payments are consistently delayed, employees may experience financial difficulties and dissatisfaction, which can affect their attitude towards their work and their organisation.

It is important to note that poor remuneration does not automatically make an employee engage in criminal behaviour. Employee conduct is influenced by several factors, including personal values, organisational culture, leadership, workplace conditions, supervision, internal controls, and the likelihood of being detected and punished for misconduct. Nevertheless, employees who consider their remuneration fair and reasonable may have stronger commitment to their organisations and may be less inclined to engage in behaviours that can harm the organisation. On the other hand, financial pressure arising from inadequate income may create conditions in which some employees become more willing to justify dishonest practices, particularly in organisations where monitoring is weak, accountability is poor, and disciplinary measures are not effectively applied (World Bank, 2023).

Employee criminality is therefore not the product of remuneration alone. It is associated with a combination of organisational and individual factors, including workplace culture, management practices, ethical standards, leadership, internal control systems, and the perceived risk of detection and punishment. This issue is particularly important in Nigeria's public sector because government institutions control public resources and are responsible for delivering services that directly affect the lives of citizens. Examining the relationship between remuneration and employee criminality can therefore provide useful information for public administrators, policymakers, labour managers, and agencies responsible for preventing corruption and other forms of workplace misconduct. Although considerable research has examined corruption, employee motivation, job satisfaction, and workplace performance in public institutions, fewer studies have examined remuneration specifically in relation to employee criminality from an organisational and criminological perspective (Van, 2018).

There is, therefore, a need for further investigation into the extent to which remuneration practices are associated with criminal behaviour among employees in Nigerian public institutions. Such a study can help establish whether inadequate, delayed, or unequal compensation is related to employee involvement in workplace misconduct and whether better remuneration, together with effective organisational controls, can help address the problem. Against this background, the study examines the relationship between remuneration and employee criminality in Nigerian public institutions. The findings are expected to provide evidence that can assist public institutions in developing appropriate remuneration policies,

strengthening accountability, and promoting responsible conduct among employees.

Research Questions

- i. To what extent does remuneration influence employee criminality in Nigerian public institutions?
- ii. How do the components of remuneration, such as salaries, allowances, incentives, and welfare packages, affect employees' involvement in criminal and unethical workplace behaviours in Nigerian public institutions?
- iii. What strategies can be adopted to improve remuneration systems and reduce employee criminality in Nigerian public institutions?

Significance of the Study

The significance of this study is based on its examination of the relationship between remuneration and employee criminality in Nigerian public institutions. Although several studies have examined corruption, employee motivation, organisational performance, and public service delivery, relatively limited attention has been given to the relationship between remuneration and criminal behaviour among employees. The study therefore adds to existing literature in organisational behaviour, public administration, criminology, and human resource management. It will also provide useful material for researchers and students interested in employee misconduct, corruption, remuneration, and public sector management.

The study also has implications for public policy. Its findings will provide useful information to policymakers at the federal, state, and local government levels on the relationship between employee remuneration and workplace misconduct. The findings may assist policymakers in assessing salary structures, payment practices, employee welfare, and other conditions of service that affect public servants. They may also contribute to discussions on measures for promoting honesty, accountability, and responsible conduct among employees in public institutions.

The findings will further be useful to anti-corruption agencies, particularly the Economic and Financial Crimes Commission (EFCC) and the Independent Corrupt Practices and Other Related Offences Commission (ICPC). Information on the organisational conditions associated with employee criminality may assist these agencies in developing preventive measures against corruption and other forms of workplace misconduct. The study may also support efforts to strengthen internal controls, monitoring, accountability, and ethical standards within public institutions.

Finally, the study will be useful to administrators and managers of public institutions. By drawing attention to the possible relationship between remuneration and employee misconduct, the findings may help management review existing reward systems, welfare provisions, supervision, and internal control practices. Addressing these areas together may help public institutions promote greater accountability and improve the conduct and performance of their employees.

CONCEPTUAL REVIEW

Remuneration

Remuneration is the payment and other benefits employees receive in exchange for the services they provide, their skills, and their contribution to organisational goals. It includes salaries, wages, allowances, bonuses, pensions, overtime payments, insurance, housing benefits, and other incentives provided to employees. In human resource management, remuneration is an important part of employee management because it helps organisations attract qualified workers, retain experienced employees, and encourage good performance. A fair reward system can also improve employees' commitment to their duties and encourage conduct that supports organisational objectives (Armstrong, 2023).

An appropriate remuneration package can improve employees' morale, motivation, and performance. When employees understand how their rewards relate to their duties and performance, they may develop a more positive attitude towards their organisation. Fair compensation can also strengthen employees' sense of belonging and encourage them to take their responsibilities seriously.

Remuneration is particularly important in the public sector because employees are responsible for providing services and managing resources on behalf of the public. Adequate and regular compensation may reduce dissatisfaction and help employees remain committed to their responsibilities. Public institutions are also expected to maintain high standards of integrity, accountability, and professional conduct. Where remuneration is inadequate, inappropriate, or irregular, its effects on employee behaviour may not be immediately apparent, but persistent dissatisfaction can affect employees' attitudes and conduct over time (Dankaro, 2026).

Employees who believe that they are underpaid or that their compensation does not reflect their responsibilities may become dissatisfied with their jobs. Such dissatisfaction can result in reduced commitment, poor work performance, absenteeism, and other forms of counterproductive behaviour. In some cases, employees may express their grievances through industrial actions or other forms of protest. Conversely, employees who consider their remuneration fair are more likely to show commitment to their organisations, support organisational activities, and comply with workplace rules and ethical standards (WorldatWork, 2023).

Employee Criminality in Public Institutions

Employee criminality refers to unlawful acts committed by employees against their employers, co-workers, clients, or members of the public. It differs from many other forms of crime because the offender operates within a legitimate organisation and may use the position, authority, information, or resources available through the workplace to commit the offence. In public institutions, employee criminality may include bribery, embezzlement, procurement fraud, payroll manipulation, forgery, theft or misuse of government property, abuse of office, extortion, and diversion of public funds. These acts can affect the ability of public institutions to provide services, increase government expenditure, weaken accountability, and reduce public confidence in government institutions (United Nations Office on Drugs and Crime [UNODC], 2024).

Employee criminality remains a concern within Nigeria's public sector. Ministries, departments, and agencies have continued to face cases of misconduct and other unlawful activities by employees despite the establishment of various measures to combat corruption. Reported forms of misconduct include the creation of ghost workers, contract inflation, manipulation of payroll records, and diversion of public resources. These practices can result in the loss of government revenue, delays in the implementation of public projects, poor accountability, and declining public confidence in public institutions.

Addressing employee criminality requires attention to the conditions under which employees work as well as the systems used to prevent and punish misconduct. Measures such as regular and appropriate remuneration, strong internal control systems, effective supervision, transparent procurement procedures, competitive bidding, and firm disciplinary action can help reduce opportunities for employees to engage in criminal activities. Leadership also has an important role in ensuring that rules are properly enforced and that employees who violate established standards are held accountable. Consequently, preventing employee criminality requires a combination of measures that reduce opportunities for misconduct and appropriate sanctions where offences are established (Transparency International, 2024).

Relationship between Remuneration and Employee Criminality

The relationship between remuneration and employee criminality has received attention in studies of organisational behaviour, criminology, and public administration. The way employees are paid can affect how they perceive fairness, their satisfaction with their jobs, their commitment to the organisation, and their willingness to follow workplace rules. Where employees receive reasonable and regular salaries that are sufficient to meet their basic needs, remuneration may have less influence on their involvement in criminal activities. However, inadequate salaries, delayed payment, poor welfare provisions, and perceived differences in pay can create financial pressure and dissatisfaction, which may increase the risk of misconduct and other forms of criminal behaviour (International Labour Organization, 2024).

Equity theory and general strain theory provide useful explanations for the possible relationship between remuneration and employee criminality. Equity theory suggests that employees assess whether the rewards they receive are fair in relation to their contributions and what other employees receive. When employees believe that they contribute more but receive less than others, they may feel that they have been treated unfairly and may attempt to correct the perceived imbalance (Cropanzano & Mitchell, 2021). In the workplace, such feelings may contribute to behaviours such as theft, misuse of working time, sabotage, or other forms of misconduct.

General strain theory also provides an explanation for the relationship. Financial difficulties and stressful working conditions can place pressure on individuals and, in some circumstances, may lead them to engage in unlawful behaviour as a means of dealing with their difficulties. Such behaviour may include theft, fraud, or corruption. However, neither theory suggests that low pay automatically leads to criminal behaviour. Rather, financial pressure may increase the risk of misconduct, particularly where supervision is weak, internal controls are ineffective, and the chances of detection and punishment are low (Agnew, 2021).

Remuneration is therefore only one of several factors associated with employee criminality. Criminal behaviour within public institutions can also be influenced by organisational culture, leadership, supervision, internal controls, personal values, and the effectiveness of accountability systems. Even where employees receive good salaries, misconduct can occur when monitoring and accountability are weak. Addressing employee criminality in the Nigerian public service therefore requires attention to both remuneration and institutional controls. Measures such as stronger financial monitoring systems, improved internal controls, transparent procedures, and recognition of employees who demonstrate good conduct can complement appropriate remuneration and help reduce bribery, fraud, and misuse of public resources (World Bank, 2024; OECD, 2023).

THEORETICAL FRAMEWORK

Equity Theory

The relationship between remuneration and employee criminality has received attention in organisational behaviour, criminology, and public administration. Employees often assess whether the pay and other benefits they receive are fair in relation to the work they perform and what other employees receive. Fair remuneration can contribute to job satisfaction, commitment, and willingness to comply with organisational rules. On the other hand, low salaries, delayed payment, inadequate welfare benefits, and noticeable differences in pay may create financial difficulties and feelings of unfair treatment. Under such conditions, some employees may become dissatisfied and more willing to engage in workplace misconduct (International Labour Organization, 2024).

Equity Theory explains how employees respond to perceived fairness or unfairness in the workplace. The

theory holds that employees compare the effort, skills, experience, and responsibilities they bring to an organisation with the rewards they receive. They may also compare their situation with that of colleagues or other workers. When employees believe that the rewards they receive do not match their contributions, they may feel that they have been treated unfairly. This perceived imbalance can create dissatisfaction and encourage efforts to restore what they consider to be a fair balance. In some circumstances, such responses may take the form of workplace misconduct, including theft, misuse of organisational resources, fraud, sabotage, or abuse of official responsibilities.

Equity Theory does not suggest that low remuneration directly causes employee criminality. Rather, it helps explain how perceptions of unfair treatment may affect employee attitudes and behaviour. Other conditions within the workplace can determine whether dissatisfaction results in misconduct. Weak supervision, poor internal controls, limited accountability, and low chances of detection may provide opportunities for employees to engage in unlawful activities. General Strain Theory similarly suggests that prolonged financial difficulties and other forms of strain can place pressure on individuals and may increase the possibility of deviant behaviour (Agnew, 2021). In the public sector, therefore, higher salaries alone may not eliminate corruption if effective monitoring and accountability systems are absent (World Bank, 2024; OECD, 2023).

The relationship between remuneration and employee criminality also shows that salary is only one factor affecting employee behaviour. Organisational culture, leadership, personal values, professional ethics, supervision, internal controls, and the likelihood of sanctions can also influence whether employees comply with organisational rules. Public institutions may therefore need to combine fair remuneration with staff training, effective supervision, transparent financial procedures, and reliable control systems. Improvements in digital financial management can also strengthen monitoring and reduce opportunities for the misuse of public resources (World Bank, 2024).

Applied to this study, Equity Theory provides a basis for examining how employees' perceptions of remuneration affect their behaviour in Nigerian public institutions. Employees who consider their salaries and other benefits fair, timely, and appropriate to their responsibilities may develop greater satisfaction and commitment to their organisations. In contrast, employees who believe that their efforts and responsibilities are not adequately rewarded may experience dissatisfaction and a sense of unfairness. In some circumstances, these feelings may contribute to misconduct such as fraud, bribery, misuse of organisational resources, or abuse of office. However, such behaviour is not an automatic result of poor remuneration. The effect of remuneration depends on other conditions, including ethical leadership, supervision, internal controls, opportunities to commit offences, individual values, and the likelihood of detection and punishment.

Equity Theory is therefore relevant to this study because it provides a framework for examining the connection between employees' perceptions of remuneration fairness and employee criminality in Nigerian public institutions. The theory also draws attention to the importance of fair and transparent reward systems while recognising that remuneration should be supported by effective supervision, accountability, and internal control measures.

METHODOLOGY

The study adopted a mixed-methods sequential research design to examine the relationship between remuneration and employee criminality in Nigerian public institutions. The design combined quantitative and qualitative methods to obtain both numerical data and detailed information from participants. The quantitative component involved 200 respondents, with the sample size determined using the Taro Yamane (1967) formula at a 5% level of precision. For the qualitative component, 10 key informants were selected

through purposive sampling based on their knowledge and experience relevant to the subject of the study. Questionnaires and interviews were used as the main instruments for collecting primary data. The study also relied on secondary sources, including books, academic journal articles, reports, and relevant documents published by anti-corruption agencies and other organisations. Quantitative data obtained from the questionnaires were analysed using frequencies and percentages, while the interview responses were analysed thematically.

The use of both quantitative and qualitative methods provided a broader understanding of the relationship between remuneration and employee criminality. The quantitative findings showed the general pattern of responses among participants, while the qualitative information provided further explanations for those findings. The two sets of findings were compared to identify areas of agreement and provide a more complete interpretation of the issues examined in the study.

DATA ANALYSIS AND DISCUSSION OF FINDINGS

To what extent does remuneration influence employee criminality in Nigerian public institutions?

Table 1: Respondents' Perception of the Influence of Remuneration on Employee Criminality

Response	Frequency	Percentage (%)
Very High Extent	68	34.0
High Extent	72	36.0
Moderate Extent	31	15.5
Low Extent	18	9.0
Very Low Extent	11	5.5
Total	200	100.0

Source: Field Survey, 2026.

Table 1 demonstrates that 72 respondents (36.0%) perceived that remuneration influences employee criminality to a high extent while 68 respondents (34.0%) perceived that remuneration influences employee criminality to a very high extent. Altogether 140 respondents (70.0%) agreed that remuneration influences employee criminality to a high and very high extent. However, 31 respondents (15.5%) perceived that remuneration influences employee criminality to a moderate extent while only 18 respondents (9.0%) and 11 respondents (5.5%) perceived that it influences to a low and very low extent respectively.

The findings show that remuneration is an important organisational factor associated with employee involvement in unethical and criminal activities in Nigerian public institutions. Most respondents indicated that inadequate salaries, irregular payment of wages, poor welfare provisions, and limited incentives can contribute to behaviours such as bribery, fraud, embezzlement, payroll manipulation, and abuse of office. Although remuneration alone does not explain employee criminality, the findings suggest that adequate and regular compensation can reduce financial pressure, improve job satisfaction, and strengthen employees' commitment to their organisations. These conditions may reduce the likelihood of employees engaging in unethical or criminal activities.

The findings are consistent with Akinwale and George (2022), who found that inadequate compensation was associated with counterproductive work behaviour and unethical practices among public sector employees in Nigeria. Armstrong and Taylor (2023) similarly noted that appropriate remuneration can

improve employee motivation and organisational commitment and encourage acceptable workplace behaviour. The findings also agree with the World Bank (2024), which emphasised the importance of improving remuneration alongside stronger accountability and internal control systems in the public sector. These measures can help reduce opportunities for corruption and other forms of misconduct while improving the performance of public institutions.

A key informant from a federal ministry stated,

"When salaries are delayed or no longer meet the rising cost of living, some employees begin to look for illegal means of supplementing their income. Although not everyone engages in misconduct, inadequate remuneration creates pressure that makes unethical practices more tempting."

This response supports the quantitative findings by indicating that poor remuneration increases financial strain and may predispose some public servants to workplace criminality. It also suggests that fair and timely remuneration can serve as a preventive measure against unethical and criminal behaviour in public institutions.

How do the components of remuneration, such as salaries, allowances, incentives, and welfare packages, affect employees' involvement in criminal and unethical workplace behaviours in Nigerian public institutions?

Table 2: Respondents' Perception of the Effect of Remuneration Components on Employee Criminality

Response	Frequency	Percentage (%)
Strongly Agree	75	37.5
Agree	69	34.5
Undecided	24	12.0
Disagree	20	10.0
Strongly Disagree	12	6.0
Total	200	100.0

Source: Field Survey, 2026.

Table 2 presents the respondents' perception of the motivating role of the various elements of compensation, allowances, incentives, and welfare on the level of occurrence of criminal and unethical behaviors among public establishments employees in Nigeria. A total of 75 respondents (37.5%) strongly agreed, whereas 69 respondents (34.5%) agreed that the various components of compensation influence the rate at which crimes and malpractices occur in public institutions. Altogether, 144 respondents (72%) agreed that the various aspects of compensation have a great impact on employees' levels of involvement in criminal and unethical behaviors. On the other hand, 24 respondents (12%) were undecided on the issue. In addition, 20 respondents (10%) disagreed, and 12 respondents (6%) strongly disagreed with the statement.

Accordingly, our analysis demonstrates that remuneration comprises more than just the monthly salary earned by the employees. It includes a variety of allowances, incentives, welfare, and other elements affecting workers' motivation levels and behaviors. First, in line with Armstrong and Taylor (2023), we

found that remuneration and its various components significantly impact employees’ motivation, attitudes, and, by extension, the general work environment. For instance, the study by Robbins and Judge (2023) supports the idea that reasonable compensation reduces the likelihood of workers exhibiting counterproductive behaviors since they feel fairly treated and motivated to contribute positively to the workplace environment. Second, the International Labour Organization (2024) agrees with our view that competitive pay levels and welfare policies could help enhance ethical behavior, productivity, and, by extension, reduce the risk of corruption in public institutions.

One senior administrative officer in a federal government agency remarked:

"Our salaries alone are not the issue. When allowances are delayed, promotions are not implemented, and welfare benefits are neglected, many workers become frustrated. Some begin to justify collecting unofficial payments or manipulating official processes simply to cope with financial pressures. Better welfare and incentives would reduce these behaviours."

The participant's statement supports quantitative findings, demonstrating that remuneration comprises various elements: salaries, allowances, incentives, and welfare benefits—rather than salary alone. Deficiencies in any of these components lead to financial hardship and psychological dissatisfaction, increasing employees' vulnerability to unethical workplace practices. Improving the overall remuneration package, therefore, can enhance employee morale, strengthen organizational commitment, and reduce the motivation for criminal behavior.

What strategies can be adopted to improve remuneration systems and reduce employee criminality in Nigerian public institutions?

Table 3: Respondents' Perception of Strategies for Improving Remuneration Systems and Reducing Employee Criminality.

Response	Frequency	Percentage (%)
Strongly Agree	82	41.0
Agree	71	35.5
Undecided	19	9.5
Disagree	17	8.5
Strongly Disagree	11	5.5
Total	200	100.0

Source: Field Survey, 2026

Table 3 presents the respondents’ opinions on measures that could be used to improve remuneration and reduce employee criminality in Nigerian public institutions. The results show that 82 respondents (41.0%) strongly agreed, while 71 respondents (35.5%) agreed that better remuneration, combined with appropriate institutional measures, could help reduce employee criminality. Thus, 153 respondents, representing 76.5%, supported the view that these measures could help control criminal activities within public institutions. However, 19 respondents (9.5%) were undecided, 17 respondents (8.5%) disagreed, and 11 respondents (5.5%) strongly disagreed.

The findings indicate that improvements in remuneration should form part of the measures used to address employee criminality in Nigerian public institutions. Respondents suggested that public institutions should

provide reasonable salaries and ensure that salaries and allowances are paid regularly and on time. They also recommended the use of performance-related rewards, improved welfare programmes, regular reviews of salary levels, and fair compensation across comparable positions. These measures may help reduce employee dissatisfaction and improve commitment to work.

The findings are consistent with Armstrong and Taylor (2023), who emphasised the importance of remuneration systems that motivate employees, improve job satisfaction, and discourage undesirable workplace behaviour. The findings also agree with the International Labour Organization (2024), which noted that adequate pay, favourable employment conditions, and decent working environments can improve employees' attitudes towards their work and contribute to higher organisational productivity.

A senior administrator interviewed remarked:

"Government should review salaries regularly; pay workers promptly, introduce performance-based incentives, and strengthen internal controls. When employees are fairly rewarded and corruption is consistently punished, the temptation to engage in criminal activities reduces significantly."

This statement reinforces the quantitative findings by demonstrating that respondents view remuneration reforms and stronger accountability mechanisms as complementary strategies for reducing employee criminality. It suggests that fair compensation, combined with effective institutional oversight, promotes ethical conduct and enhances integrity in Nigerian public institutions.

Recommendations

- i. The government should conduct regular reviews of public sector compensation. Adequate and competitive pay will enhance financial well-being and lessen the economic strain that can drive public servants toward criminal and unethical conduct.
- ii. The government must ensure that salaries, allowances, pensions, and other employment benefits are paid on time across all public institutions, while also maintaining efficient payroll systems that curb irregularities, which could harm moral standards and encourage illicit activities.
- iii. Public institutions need to adopt a performance-based compensation system that uses rewards, incentives, and transparent promotion policies to encourage employees to uphold high professional standards, which will unquestionably lower the incidence of criminal activities.

CONCLUSION

The research work was carried out to establish the relationship between compensation and employee crime in the Nigerian public service. The study aimed to determine the extent to which compensation influences unethical and criminal behavior, assess the areas within compensation that influence employee behavior, and examine ways of improving the compensation system to reduce employee crime. The results of the study revealed that compensation has a great influence on employee criminality. The respondents indicated that inadequate compensation, irregular and deferred payments, lack of competitive welfare packages, and poor incentive schemes are some of the factors that lead to a low level of employee satisfaction and cause criminal activities like bribery, corruption, misappropriation of funds, payroll manipulations, and abuse of public office in the Nigerian public service.

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