

# Accounting Ethics and Accountability in the Nigerian Public Service

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**Abstract:** *This research evaluated the impact of accounting ethics on accountability in the Nigerian public service. The study used a survey research design. The target population comprise of accountants in the Nigerian public service. Reliability test was done using Cronbach's Alpha coefficient of 0.716. Primary data was collected using judgmental sampling technique by using online questionnaire posted on the Ogun state accountant forum line and a total of 72 responses were received on the cut-off date. Six hypotheses were formed and tested with simple linear regression method with the aid of SPSS. The research revealed that all the surrogates of accounting ethics which are integrity, independence and objectivity, professional competence and due care, confidentiality and professional behavior have a significant impact on accountability, the study concluded that accounting ethics significantly influenced accountability in the Nigerian public service.*

**Keywords:** Accounting Ethics, Accountability, Integrity, Nigerian Public Service

## 1. Introduction

The absence of integrity and accountability in the public sector, is a fundamental reason for inefficiency in the security markets worldwide, it is a significant issue for international financial stability, and also hinders sustainability in the long run (IFAC, 2014). The public sector or the public service in Nigeria is made up of the three tiers of Government (that is, the Federal government, the State and the Local government) and their ministries departments and agencies (MDAs). For accountability purposes all the Governments in the nation are mandated by the Nigerian constitution and other applicable laws to prepare annual budgets and prepare accounts of their financial activities annually. Providing complete information on all financial transaction and events discharges the duty of accountability and management; strengthens legitimacy; and gives an unbiased and full evidence about the fiscal outcome of commercial, administrative, and social decisions (IFAC, 2014).

Thus, public sector accountability is achieved by the periodic publication of qualitative financial reports which are timely and faithfully presented. The Nigerian public service has been going through serious issues with corruption, fraud, misappropriation, inefficiency, red tapism, lack of flexibility, ineffective accountability and poor performance. According to Onochie (2002), there has been a complete neglect of accountability by public enterprises over the years as they fail to prepare their audited financial reports as and when due as a result of inefficiency, negligence. The audited financial statement of many agencies and that of the federation are well in arrears (at least two years in arrears). These problems of financial misappropriation in the public service point to the height of corruption and professional decay in the public sector of the Nigerian economy (Tivelli & Masini, 2007).

Accounting ethics are the main values that professional accountants decide to observe in order to boost their

profession, keep public confidence, and show how honest and fair the profession is. The collapse of accountability in the public sector can be attributed to the steady and total breakdown of ethical behavior in many aspects of human activity in the nation. Once a sector of an economy is severed from its ethical foundation, such a sector begins to work against the achievement of the objectives and purpose of the general public for the achievement of individual interest. The establishment of anti-corruption agencies such as codes of conduct bureau, Economic and Financial Crimes Commission (EFCC), Independent Corrupt Practices Commission (ICPC) in Nigeria became a necessity in order to strengthen accountability in the public service (Mubaraq, 2017) and to serve as watch-dogs for the government and prevent unethical practices in the public service. In spite of the establishment of these institutions, the number of reported incidences of misappropriation of public funds and properties continued to increase.

For instance, the police pension fraud of over N40 billion (Daily Independent, 2013), \$1.6 million bullet proof BMW car in the Aviation Ministry (Inekwe, 2014), all bothered on the neglect of ethical values and the subjection of public interest for personal interest. Yet, professional accountants are prominent participants in the public service in Nigeria as accountants, auditors, directors, tax administrators, budget officers and executives. These accountability problems point to the fact that there are gaps between public expectations and the duties of professional accountants in relation to the achievement of accountability in the public service. This study therefore, examines accounting ethics and accountability in the Nigerian public sector.

### 1.1 Statement of Problem

The Nigerian public service has been going through serious issues with corruption, fraud, misappropriation, inefficiency, red-tapism, lack of flexibility, ineffective accountability and poor performance. According to Onochie (2002), there has been a complete neglect of accountability by public enterprises over the years as they fail to prepare their audited

financial reports as and when due as a result of inefficiency and negligence. Many laws in Nigeria demands accountability from public servants as well as politicians, many anti-graft organizations had been established to enhance accountability; yet cases of corruption, misappropriation and fraud are still reported at an alarming rate. The collapse of accountability in the public sector can be attributed to the steady and total breakdown of ethical behavior in many aspects of human activity in the nation. This make people to subject the interest of the public and the interest of the nation to personal interest and to succumb to undue influence of predators of the nation. However, it has been said in accounting research that the provision of complete information on all financial transaction and events discharges the duty of accountability and stewardship (IFAC, 2014) this reveals that the burden of accountability rests on accountants and auditors as the preparers and auditors of the public sector financial reports. Also the accounting profession, had made provision for ethical codes which are principles, values and codes of behavior that are expected to help professional accountants to deal with situation of conflict of interest, undue influence and other ethical problems that can results from the conduct of their professional duties. It helps to convince clients that quality services will be offered in line with the highest possible standard and a good moral behavior. However, in spite of ethical code, and other measure taken to check corrupt practices in the public service, the accountability problems persists, pointing to the fact that there are gaps between public expectations and the duties of accountants in relation to the achievement of accountability in the public service. This study therefore, examines accounting ethics and accountability in the Nigerian public sector.

## 1.2 Objective of the Study

The main aim of this paper is to study the impact of accounting ethics on accountability in the public service of Nigeria.

## 2. Literature Review

### 2.1 Conceptual Framework

#### 2.1.1 The Public Service

The public sector of an economy is that aspect which is controlled solely by the government, it is the sector through which the government provides public goods and services and relates or communicate to the people. Workers in such sector of the economy are the public servants (Umar, 2017).

#### 2.1.2. Accounting Ethics

According to the Institute of Chartered Accountants of Nigeria (ICAN) and the International Federation of Accountants (IFAC), Professional ethics to an accountant are the code of conduct established by professional accounting bodies to guide the behavior, business and professional relationships of professional accountants; professional accountants can only continue to be members of these bodies if they abide strictly by these codes. It is expected that the codes will help members to overcome professional problems they may face in their daily activities in the work place. The consequence of nonadherence with

the code is usually dire as punitive actions may be taken against a member if he/she is found culpable of misconduct. Misconduct is defined here to be any action or inaction that can dishonor a member, the accounting body itself or the accountancy profession.

Thus, ethical codes are principles that are essential to the accounting profession that accountants have chosen to observe so as to boost the profession, sustain the trust of the public, and show how honest and fair they are in their dealings. Accounting professionals, thereby, try to safeguard the integrity of the profession. For instance, there are five major principles that a professional accountant is expected to observe. These principles are explained below:-

#### 2.1.3 Integrity

An Accountant is expected to be honest and frank in all their corporate and professional practice. That is, in addition to being just, honest and fair they must also be truthful in all their activities.

#### 2.1.4 Objectivity

In giving consideration to the task at hand, an accountant should not let his personal prejudice, interest or the interest of others to overrule his professional judgments.

#### 2.1.5 Professional Competence and Due Care

A professional Accountant is duty bound to continuously update his technical ability and skillset to the height where he will be able to provide competent professional service to a client or employer based on recent improvements in practice, law and standards. Professional Accountants may not consent to perform any duty that he does not have the ability to perform unless he is given such guidance and help that will allow him carry it out. An accountant is expected to perform his duties with the necessary expertise, caution, persistence and industry; giving due diligence to the standard of professional and technical ability required of him.

#### 2.1.6 Confidentiality

It is expected of a professional accountant to keep as confidential any information obtained from his corporate and business connections and must not disclose such information to any other person unless specific and proper permission is given to the contrary especially where there is a legal duty or professional responsibility to disclose. Secrets learnt while carrying out professional and business duties must not be utilized for the advantage of the accountant or other parties.

#### 2.1.7 Professional Behaviour

Professional Accountants must comply with appropriate rules, laws and standards and should not do anything capable of bringing disrepute or shame to the profession. An accountant should be courteous and thoughtful in dealing with all people that has connection with him while carrying out his duty.

#### 2.1.8 Accountability

According to (Okewole, Mobolaji, & Olaitan, 2016), accountability is the duty owed by public administrators to give account of their activities and the way they have used the authority and other resources given to them. The concept

of accountability is one of the fundamental foundations of ethics in the public service. It is an ethical principle demanded from all public servants.

### 2.1.9 Accountability in the public service

Accountability, in the public service, is the means by which public office holders are made liable to the people for their activities while in office (Etim, Mfon & Ofonime 2020). It makes it obligatory for officials and institutions to explain, defend, resolve and receive the score of their activities and choices made as trustees of the people. Accountability is therefore necessary in the public service to enable public servants to give account of their stewardship of the authority and recourse entrusted them by the public. (Olu-Adeyemi and Obamuyi 2010).

Public service accountability means that each officer in government should be able to respond to the questions of the people and substantiate the source and use of public resources made available to them. The people needs to access information which will be relevant to their decisions so that they can participate actively in government. That is, the financial statistics of the nation must be available on time and be easy for the people to get. Thus, accountability can be enhanced; corruption can be reduced; collaboration between the public and private sectors on strategic growth of the nation can be encouraged (Olu-Adeyemi and Obamuyi 2010).

### 2.1.10 Transparency

Transparency means that a public servant must give a detail explanation for his/her actions, which means that no one will be able to cover up his/her errors to avoid examination. The essence of transparency is that it is an essential instrument for performance evaluation of the public sector and any other organisation, it is an important aspect of all other measures of accountability. Therefore, transparency is a significant consideration in the evaluation of liability, controllability, responsibility and responsiveness (Koppell, 2005).

### 2.1.11 Liability

Liability implies that officials in public office should account for their activities, reprove for misbehaviour, and dully compensated for success. This aspect of accountability is not popular in the Nigerian public sector but, public officials who are elected can be voted out of office (Koppell, 2005). Thus, Bad annual performance appraisals, with a resultant reduction in salary, are in line with this aspect of accountability. In the public service, public officeholders are legally liable for misusing resources and authority. The main focus here, is that accountability does not mean the revelation of misconduct or poor performance, but consequences must accompany such performance or misconduct (Koppell, 2005).

### 2.1.12 Controllability

Control is the pivot of accountability, for a person is controlled by the one to whom he has subjected himself; this concept is the starting point for the analysis of accountability in the public service. It is expected that public servants should do the bidding of the people as conveyed by their elected officials (Koppell, 2005).

### 2.1.13 Responsibility

Public servants are responsible/accountable to the people as principals who have entrusted resources and delegated authority to them. They are also responsible for the resources and authority delegated to them. Therefore, they can be constrained to be accountable by laws, rules, and norms or by their loyalty to the course of the people (Koppell, 2005). This aspect of accountability is called responsibility. This means that accountable bureaucrats should not just obey rules and orders, but they should make use of their technical knowledge in accordance with the ethical codes of the professional and moral standards to act in the best interest of their client or employer (Koppell, 2005).

### 2.1.14 Responsiveness

There are two sides to responsiveness, the first side is focused on demand while the other focuses on need. The demand side is focused on the preferences of the people, while the need approach focuses on the goal or policy the government should pursue (Koppell, 2005). However, the public servant must be given some level of discretionary powers while the areas of dogmatic observance of rules, regulation, standards and values should also be outlined (O'Laughlin (1990)). Both sides are then evaluated based on the fulfilment of their respective functional expectation.

## 2.2 Empirical Review

Akabom, & Akpan, (2012) carried out a study on professional ethics as instruments for effective and efficient financial management in the Nigerian public sector. The result of their findings reveals that there is a negative correlation between ethics effective and efficient financial management in the Nigerian public sector. Thus, they conclude that all Professionals generally develop ethical code to boost their importance when dealing with clients and the society; but, accounting ethical codes established by professional bodies in Nigeria do not influence the adequate management of funds in the Nigerian public sectors. In the same vein, Akenbor, & Tennyson, (2014) studied ethics of accounting profession in Nigeria. They postulated that greed and self-interest prevent accountants from being ethical in their conduct in the work place. However, Beetseh, and Kohol, (2013) took a different dimension in their research which looked at counseling as a solution to the challenges of ethics and accountability in Nigeria Civil Service and concluded that the problem of accountability was handed down to the Nigerian civil service from the colonial masters who infringe on people's rights and consume the nations resources without a recourse to the people

## 3. Theoretical Framework

### 3.1 Theory of Profession

Theory of Profession is defined as the status and authority given to the profession by the public for the protection of the interest of the public when professionals have acquired knowledge in a field that meet the needs and values of the public and the system of accountability (Mubaraq, 2017). Professions are expected to be committed to the interest of the public in their services instead of the interests of their clients or self-interest (Mubaraq, 2017). Thus, accounting

professionals are seen as instruments of protection for public interest since they are expected to act over and above material inducements. (Mubaraq, 2017)

### Obligation Theory

The obligation theory was developed by Broekhovens (2010), according to him, three issues are relevant when analyzing ethics and accountability in the public service. The first is the moral judgment of current challenges: here an individual has an obligation to take decision based on the evaluation of what is morally right or wrong, obligatory, permissible or forbidden. The second is the valuation of choices made, which is dependent on the relationship between the personal values of the decision maker and the decision made. The third is the motivation for the decision made (public/self-interest): that is, is a person motivated by self-interest which makes him/her to rate personal benefits higher than public interest. In agreement with this theory the constitution of Nigeria and the public service rules and regulations put the government and the public servants under an obligation to supply the needs of the people and enhance their wellbeing (Tokunbo, 1990). The ethical code of the accounting profession also places an obligation on the professional accountants in the public service to act honestly and in the interest of the public while providing competent professional service to a client or employer.

### Agency theory

A agency theory as developed by Jensen and Meckling (1976) advocates that, because of self-interest and information symmetries (advantage), principals have every reason not to trust their agents and will do all things possible to ensure that the interests of agents align with that of the principals and to reduce information asymmetries and prevent agents from the opportunity to work against the objective of the principal

### Stewardship Theory

Stewardship theory, as developed by Donaldson and Davis (1991: 1993) explains the role of stewards. Donaldson and Davis states that the objectives of stewards are congruent with that of their employers. The theory opines that stewards are not concerned with the promotion of their own economic interests, but act in the overall interests of their employers, which will also benefit all stakeholders. As stewards work honestly and diligently in fairness and justice towards the achievement of the goals of their employer, they earn the trust of their employer; they gain the respect of peers and the community in which they work; and their personal need of self-actualisation and growth are met. (Sundaramuthy & Lewis 2003; Kluvers & Tippett 2011). Therefore, the incentive for a steward's action and activities for his employer are stated to be non-financial, and include such activities as efficiently carrying out tasking responsibilities and exercising his delegated authority fairly (Stephen, 2013).

### 3.2 Methodology

This study used survey research design because data for the study was obtained from primary source with the use of a well-structured questionnaire. The population of the study consisted of all public servants in the Ogun state of Nigeria.

Ogun state was chosen because of the restriction of movement as a result of the outbreak of the Covid19 pandemic in the country. Online questionnaire was sent to the group of accountants, auditors and tax administrators in the service. As at the cut-off date for analysis of responses, there were 72 responses on line which was analyzed for this study. A five point Likert-type scale questionnaire (Very High Degree, High Degree, Not Sure, Low Degree, and Very Low Degree) was used to collect data.

### 3.3 Research Hypothesis

The following hypothesis were established to test the impact of accounting ethics on accountability in the Nigerian public service

H<sub>0</sub>1: Integrity has no significant effect on accountability in the Nigerian public service.

H<sub>0</sub>2: Independence and Objectivity has no significant effect on accountability in the Nigerian public service.

H<sub>0</sub>3: Professional Competence and Due Care has no significant impact on accountability in the Nigerian public service.

H<sub>0</sub>4: Confidentiality has no significant effect on accountability in the Nigerian public service.

H<sub>0</sub>5: Professional Behaviour has no significant effect on accountability in the Nigerian public service.

## 4. Data Analysis and Interpretation

### 4.1 Data Analysis

The output of the data analysis done using SPSS is as shown in Appendix 1

### 4.2 Interpretation of result

#### 4.2.1 Reliability Test

Reliability is the degree to which an instrument consistently measure what it is expected to measure. A high degree of reliability is an indication of the internal consistency of the scale used in the questionnaire. An instrument is considered reliable if the cronbach's alpha of its scale is greater than 0.7. The cronbach's alpha coefficient of questions used in this study as determined through SPSS is 0.716.

#### 4.2.2 Regression

The output of the regression analysis used to test the hypotheses formulated are shown in tables 1 -5 and interpreted as follows:

Table 1 assesses the significance of the statistical output to test the null hypothesis that integrity has no significant effect on accountability so as to determine whether to accept the null hypothesis or to reject it. From the ANOVA and coefficient table, the significance level is 0.03, which is less than the critical 5% significance level,  $F(1, 70) = 9.263$ ,  $p$  value of  $F$  statistics = 0.03. The null hypothesis is therefore rejected while the alternative hypothesis that integrity has a significant effect on accountability is accepted. From the model summary table, the correlation coefficient  $R$  is 0.342; this means that 34% of variation in accountability can be explained by Integrity while 66% of such variation can be explained by other factors outside this model.

Table 2 is an assessment of the significance of the statistical output to test the null hypothesis that independence and objectivity has no significant effect on accountability so as to determine whether to accept the null hypothesis or to reject it. From the ANOVA and coefficient table, the significance level is 0.005, which is less than the critical 5% significance level,  $F(1, 70) = 8.215$ ,  $p$  value of F statistics = 0.005. The null hypothesis is therefore rejected while the alternative hypothesis that independence and objectivity has a significant effect on accountability is accepted. From the model summary table, the correlation coefficient  $R$  is 0.324; this means that 32% of variation in accountability can be explained by Independence and objectivity while 68% of such variation can be explained by other factors outside this model.

Table 3 evaluates the significance of the statistical output to test the null hypothesis that professional competence and due care has no significant effect on accountability so as to determine whether to accept the null hypothesis or to reject it. From the ANOVA and coefficient table, the significance level is 0.000, which is less than the critical 5% significance level,  $F(1, 70) = 19.826$ ,  $p$  value of F statistics = 0.000. The null hypothesis is therefore rejected while the alternative hypothesis that professional competence and due care has a significant effect on accountability is accepted. From the model summary table, the correlation coefficient  $R$  is 0.470, this means that 47% of variation in accountability can be explained by professional competence and due care while 53% of such variation can be explained by other factors outside this model.

Table 4 is an evaluation of the significance of the statistical output to test the null hypothesis that confidentiality has no significant effect on accountability so as to determine whether to accept the null hypothesis or to reject it. From the ANOVA and coefficient table, the significance level is 0.008, which is less than the critical 5% significance level,  $F(1, 70) = 7.380$ ,  $p$  value of F statistics = 0.008. The null hypothesis is therefore rejected while the alternative hypothesis that confidentiality has a significant effect on accountability is accepted. From the model summary table, the correlation coefficient  $R$  is 0.309; this means that 31% of variation in accountability can be explained by confidentiality while 69% of such variation can be explained by other factors outside this model.

Table 5 assesses the significance of the statistical output to test the null hypothesis that professional behavior has no significant effect on accountability so as to determine whether to accept the null hypothesis or to reject it. From the ANOVA and coefficient table, the significance level is 0.000, which is less than the critical 5% significance level,  $F(1, 70) = 16.076$ ,  $p$  value of F statistics = 0.000. The null hypothesis is therefore rejected while the alternative hypothesis that professional behavior has a significant effect on accountability is accepted. From the model summary table, the correlation coefficient  $R$  is 0.432; this means that 43% of variation in accountability can be explained by professional behaviour while 57% of such variation can be explained by other factors outside this model.

## 5. Discussion of Findings

This study investigated the effect of accounting ethics on accountability in the Nigerian public sector. The study used integrity, independence and objectivity, professional competence and due care, confidentiality and professional behavior as surrogates for accounting ethics. The study found that all the surrogates of accounting ethics have a statistically significant effect on accountability in the Nigerian public sector.

## 6. Conclusion and Recommendation

### 6.1 Conclusion

This study found that accountants in the public service are ethical and that the current level of accountability being experience in the Nigerian public sector is influenced to some extent by the ethical conduct of accountants in the service. This is in line the findings of Mubaraq (2017), that Public sector professional accountants comply with professional ethics in their official dealings and professional relationships. The findings is also corroborated by the stewardship theory which states that stewards are not concerned with the promotion of their own economic interests, but act in the overall interests of their employers, which will also benefit all stakeholders. In addition, this findings is confirmed by the theory of profession which posits that accounting professionals are seen as instruments of protection for public interest since they are expected to act over and above material inducements (Larson, 1977).

### 6.2 Recommendation

The Nigerian government, the accounting profession, and accountants in the public service should support the adoption and hasten the implementation of the International Public Sector Accounting Standards (IPSASs) to enhance transparency and accountability in the Nigerian public service.

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### Appendix 1 Regression Analysis

**Table 1: Integrity and Accountability**

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.342 <sup>a</sup>	.117	.104	1.895

ANOVA <sup>a</sup>					
Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	33.264	1	33.264	9.263	.003 <sup>b</sup>
Residual	251.388	70	3.591		
Total	284.653	71			

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	14.515	2.410		6.022	.000
	To what degree are you honest, deal fairly and truthfully in your duties?	1.542	.507	.342	3.043	.003

a. Predictors: (Constant), to what degree are you honest, deal fairly and truthfully in your duties? b. Dependent Variable: accountability

**Table 2: Independence and Accountability**

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.324 <sup>a</sup>	.105	.092	1.908

ANOVA <sup>a</sup>					
Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	29.896	1	29.896	8.215	.005 <sup>b</sup>
Residual	254.757	70	3.639		
Total	284.653	71			

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	17.638	1.476		11.949	0
	To what degree do you subject your interest or the interest of others to the interest of your employer as you carry out your duties?	0.941	0.328	0.324	2.866	0.005

a. Predictors: (Constant), to what degree do you subject your interest or the interest of others to the interest of your employer as you carry out your duties? b. Dependent Variable: accountability

**Table 3: Confidentiality and Accountability**

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.470 <sup>a</sup>	.221	.210	1.780

ANOVA <sup>a</sup>					
Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	62.828	1	62.828	19.826	.000 <sup>b</sup>
Residual	221.824	70	3.169		
Total	284.653	71			

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	12.798	2.037		6.283	.000
	to what degree do you respect the confidentiality of information acquired as a result of professional and business relationships in your duties?	1.945	.437	.470	4.453	.000

a. Predictors: (Constant), to what degree do you respect the confidentiality of information acquired as a result of professional and business relationships in your duties? b. Dependent Variable: accountability

**Table 4: Professional Competence & Due Care and Accountability**

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.309 <sup>a</sup>	.095	.082	1.918

**ANOVA<sup>a</sup>**

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	27.149	1	27.149	7.380	.008 <sup>b</sup>
Residual	257.504	70	3.679		
Total	284.653	71			

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	17.844	1.481		12.050	.000
	to what degree do you upgrade your knowledge based on current developments in practice, legislation and techniques to ensure that your employer receives competent professional service?	.909	.335	.309	2.717	.008

a. Predictors: (Constant), to what degree do you upgrade your knowledge based on current developments in practice, legislation and techniques to ensure that your employer receives competent professional service? b. Dependent Variable: accountability

**Table 5: Professional Behaviour and Accountability**

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.432 <sup>a</sup>	.187	.175	1.819

**ANOVA<sup>a</sup>**

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	53.164	1	53.164	16.076	.000 <sup>b</sup>
Residual	231.489	70	3.307		
Total	284.653	71			

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	13.193	2.162		6.102	.000
	to what degree do you comply with relevant laws and regulations and avoid any action that discredits your profession?	1.843	.460	.432	4.010	.008

a. Predictors: (Constant), to what degree do you upgrade your knowledge based on current developments in practice, legislation and techniques to ensure that your employer receives competent professional service? b. Dependent Variable: accountability