
ISSN 1115-960X

**Ilorin Journal of Business
and Social Sciences (IJBSS)**

Volume 11, Nos. 1 and 2, 2006

PUBLISHED BY

**THE FACULTY OF BUSINESS AND
SOCIAL SCIENCES,**

**University of Ilorin,
P. M. B. 1515, Ilorin , Nigeria.**

Strategies of Enhancing Ethics and Accountability in the Nigerian Public Service as Viewed by Accountants

YAHAYA, K. A.

Department of Accounting and Finance University of Ilorin,
Ilorin, Kwara State.

Abstract

The public service is a catalyst for national development. It provides the required human and material resources needed to accelerate growth and development. This paper therefore examined ways of enhancing ethics and accountability in Nigerian public service as viewed by Accountants in Ilorin metropolis. The study is a descriptive survey and thus questionnaire forms were used to obtain information from 150 Accountants. The paper sought information from respondents on strategies of enhancing ethics and accountability in the Nigerian public service and compared the views of professional (Chartered) and non - professional accountants using t test statistics at 0.05 alpha level. The respondents identified public enlightenment, reduction in bureaucratic network and adoption of modern techniques of record keeping and data storage as some of the strategies of enhancing ethics and accountability in the public service. The study found no significant difference in the views of professional and non professional accountants as regards the strategies of enhancing ethics and accountability in the public service. Based on the findings of the study, it was recommended that public officers who are found guilty of corruption or unethical behaviours should be made to face the law since non-prosecution of such officers promotes indiscipline in the public service. Also, professional bodies such as the Institute of Chartered Accountants of Nigeria (ICAN) should ensure effective sanctions of members who engage in corruption and unethical practices.

Introduction

Nigeria has been rated as one of the poorest nations in the world despite the availability of human and material resources in the country. The poverty level in Nigeria has been on the increase for decades. For instance, the poverty level which was 28.1 percent in 1980 rose to 44 percent in 1990 and 88 percent in 2002 (Ijaiya, 2006). Presently, the situation seems to remain as many Nigerians still live below poverty level. Rasheed (1996) noted that lack of accountability, unethical behaviours and corrupt practices have become so pervasive and even institutionalized norms of behaviour in Nigeria in particular and Africa in general. He described the situation as crisis of ethics in African public service. He also stressed that apart from outright bribery and corruption, patronage, nepotism, embezzlement, influence peddling, use of one's position for self - enrichment, bestowing of favours on relatives and friends, moonlighting, partiality, absenteeism, late coming to work, abuse of public property, leaking and / or abuse of government information are also rampant.

Akpotor (2000) observed that corruption is a universal phenomenon cutting across all socio-economic systems, but it has become very rampant and deleterious in a neo-colonial dependent capitalist state of Nigeria. In 2002, the Transparency International rated Nigeria as the second most corrupt country in the world. In 2006, the country was rated sixth (Dukor, 2005). The widespread corruption especially in the Nigerian public service was confirmed by the Hon. Umar Ghali Na' Abba, Speaker, and House of Representatives in Nigeria (1999-2003) when he stated that:

While we cannot rule out the incidence of corruption and bribery in almost every facet of our society, it is particularly resident in the infrastructure areas, in ministries or monopolistic parastatals saddled with the task of making infrastructure available to the public..... water, telecommunication, electricity (NEPA), roads and railways (NRC) (Na' Abba, 2003).

Egbebor (2003) observed that the rampant cases of frauds and unprofessional practices in public service are eroding public confidence

in the system. He stressed that the actual losses from cases of frauds and forgeries rose from N 1.1 billion in 2000 to N931 million, \$83, 250 and 5,289.44 Pound Sterling in 2001 and to N1.4 billion and \$153.100 in 2002.

Jimoh (2005) defined corruption as a perverse behaviour that sacrifices public interest for personal gains. According to him, in public organizations, it takes the forms of bribery, vote rigging, kick backs, award of undeserved scores or grades, tampering, embezzlement, direct stealing, ethnic chauvinism and nepotism. Corruption has a lot of consequences to the society in general but most serious for the poor who depend more on goods and services provided by the public sector of the economy. The negative effects of corruption include ineffective state institutions or organizations, income inequality, high level of poverty and economic depression (World Bank, 2000; Mauro, 1997 & Knack & Keefer; 1995; Tanzi & Davoodi, 1998). Corruption undermines the reputation, credibility and the legitimacy of the state and depletes social capital (Della, 1999; Heidenheimer & Johnson, 2002, Rose-Ackerman, 1999).

In order to promote ethical standard and transparency and accountability the Federal Government of Nigeria put in place different agencies. These include the Code of Conduct Bureau (CCB), Economic and Financial Crimes Commission (EFCC), Independent Corrupt Practices and other related Offences Commission (ICPC); National Drug Law Enforcement Agency (NDLEA), National Agency for Food and Drug Administration and Control (NAFDAC), and National Orientation Agency (NOA). The efforts of these agencies have not led Nigeria out of the list of corrupt nations and under development as lots still need to be done to curb unethical behaviours especially in the public service (eg. Police, Power Holding Corporation of Nigeria (PHCN), Water Corporation and the judiciary).

In 1987, the Federal Government of Nigeria set up a committee of notable intellectuals to review social, economic and political issues in the country. The report of the committee stated that:

Corruption has become a household word in Nigerian society from the highest level of political and business

elite to the ordinary person in the village. Its multifarious manifestations include the inflation of government contracts in return for kickbacks, frauds and falsification of accounts in the public service. It also involves the taking of bribes and perversion of justice among the police, the judiciary and other organs for administration of justice. Crimes against the state in the business and industrial sectors of economy are carried out in collusion with some companies. This takes the form of over-invoicing of goods, foreign exchange swindling, hoarding and smuggling (Federal Government of Nigeria, MAMSER. Report of Political Bureau, 1987).

According to Ekeh (1975) several factors are responsible for the ethical crisis in the Nigerian public service. The first is the absence of the clear dichotomy between the primordial public and the civil society. The primordial public which refers to the traditional African society and its values may not find certain behaviours unethical while the modern requirements of a rational public service may frown at such behaviours. He also identified lack of social condemnation of corrupt practices and the fatalistic resignation of people in accepting such practices as causal factors. He stressed that due to these factors officers who gain control of the state as policy-makers and political leaders often do not see their vantage positions as an opportunity to serve rather, they see them as avenues to accumulate wealth and implement policies that serve parochial rather than national interest. Consequently, there is the absence of probity, accountability and transparency in public life. Other factors that contribute to corruption and unethical behaviours in Nigerian public service include bureaucratic network which creates delays in policy implementation and poor remuneration of public servants in terms of salaries and retirement benefits (United Nations, 2001).

Conceptual Framework and Literature Review

Public service consists of the civil services, parastatals and agencies. The public service is designed to be an agent of change and

development in any country. Phillips (1990) stated that the public service is the instrument, which government uses to regulate and manage all aspects of the society. According to him, the success or failure of any country is largely determined by the public service. The civil service, which is a component of the public service, also plays important role in national development. This is because other institutions obtain various types of approvals, licenses and permits, which are critical to their existence and operation from the bureaucratic organ of government. Also, government allocation of resources passes through the bureaucracy to all other areas of the society, directly or indirectly. Consequently, all other institutions or organizations depend in one way or the other on the public service for existence and operation (Phillips, 1990).

To ensure sanity, progress and development in the public service, code of ethics and accountability are essential. Agbebiyi (1997) described professional code of ethics as a set of over-riding requirements of a professional person which are represented by rules and basic advice on professional behaviour or conduct and which also defines a member's duties to the public, his/her employer and fellow professionals. Professional ethics therefore consist of rules of conduct and legitimate procedures to be observed by members of a profession in the discharge of their duties.

The Institute of Global Ethics (2001) outlined the following ethical values:

- i. **Love and Caring/Compassion:** Civil servants are required to be compassionate in their interactions with their clients especially the general public. They are expected to show love and understanding.
- ii. **Truth:** Truth must be the watchword of public servants. There must not be deliberate irregularity, inconsistency or falsehood in records. Public officers are required to say the truth, express the truth and stand by the truth.
- iii. **Freedom and Liberty:** Civil servants must be free from extraneous influences that could bias or prejudice their views and opinions in course of performing their duties.
- iv. **Fairness, Justice and Equity:** Public servants are expected to be

as objective as possible in performing their duties. They are to treat everyone as equal irrespective of social, economic and political status.

- v. **Unity:** Civil servants are required to promote national unity and integration. They are expected to assist in the promotion of peace and harmony.
- vi. **Tolerance and Respect for Diversity:** Public servants should tolerate others and respect their views and feelings. They should accommodate cultural, religious and ethnic differences.
- vii. **Responsibility and Accountability:** Civil servants are required to act responsibly and give account of their actions and inactions. They are expected to keep adequate record and provide necessary guidance.
- viii. **Respect for Life:** Public servants are required to provide efficient and effective services to the people. They are expected to treat human lives with dignity and honour.

Similarly, Adewunmi (1999) reported that the Nigerian Institute of Management (NIM) required the following of its members especially the professional managers:

- i. To put service above self and seek to find and employ more efficient and more economical ways of getting things done.
- ii. To adopt the most scrupulous and transparently honest and ethical process of thought for all decisions in daily work and to be free of any fraudulent and/or corrupt practices and within scope of authority, treat all persons as being equal and refuse to give special favour or privileges to anyone.

Adenubi (1999) identified the following purposes of professional ethics:

- 1. To maintain high ethical standard, integrity and professional credibility of the professional members, clients and the public at Large.
- 2. To ensure accountability, order and uniformity of practice in business dealings.
- 3. To bridge the gaps between public policy, professional practice and business morality.
- 4. To create framework for practitioners to be efficient and

... and organizations are held externally to
ring and disclosure requirements) and as the means by
they take internal responsibility for continuously improving and
minimizing organizational mission, goals and performance (such as
through self-evaluations, participatory decision processes, and the
systematic linking of organizational values to conduct) (Haladu (2004)
part of public officers so as to guide against abuse and misuse of
ice. Accountability is an ethical behaviour which involves
responsibility for one's decisions, actions, and omissions and
readiness to explain or justify such whenever called upon to do so. It
also connotes provision of vivid and honest reports or explanations on
utilization of resources. Thus, ethics and accountability are essential
ingredients in any public organization (Rasheed, 1996). In order to
discourage unethical behaviours among public officers and promote
accountability, the Federal Government outlines the following as
serious misconduct in the Nigerian public service:

-
- i. Willful act of omission or general misconduct;
 - ii. Conviction on a criminal charge (other than a minor traffic or sanitary offence or the like);
 - iii. Absence from duty without leave;
 - iv. Disobedience of lawful order, such as refusal to proceed on transfer or to accept position, etc;
 - v. Negligence;
 - vi. Suppression of records;
 - vii. False claims against government;
 - viii. Serious financial embarrassment;
 - ix. Engaging in (partisan) political activities;
 - x. Unauthorized disclosure of official information/etc
 - xi. Corruption;
 - xii. Embezzlement;
 - xiii. Fighting while on duty and membership of secret societies;
 - xiv. Violation of Section 14(3) of the 1999 Constitution of the Federal Republic of Nigeria;
 - xv. Dishonest;
 - xvi. Drunkenness;
 - xvii. Insubordination;
 - xviii. Falsification of records;
 - xix. Failure to keep records;
 - Xx. Foul language and
 - xxi. Contravention of any provision of the public service rules and financial regulation (FRN 2000: Rule 04401).

Despite the availability of code of ethics, cases of corrupt and unethical practices abound in the Nigerian public service. Nigeria has been rated as one of the most corrupt nations in the World. Also, several cases of corrupt and unethical practices have been reported in the Nigerian public service (Apoto, 2000 & Jimch, 2005). Corruption hinders national development and thus a study of this nature would create awareness on the need for sanity and ways of promoting ethics and accountability in the public service. Mukar (2004) explained that the effects of corruption on the society are so devastating that political structures have lost the capacity to perform effectively. Earlier, Ibrahim

(2003) noted that the Nigerian political system is characterized by intensive and extensive corruption, excessive arbitrariness and abuse of power. He stressed that this is responsible for the wide spread corruption in virtually all aspects of social and political life in Nigeria. The main objective of this study therefore is to examine the strategies of enhancing ethics and accountability in the Nigerian public service as viewed by Accountants in Ilorin metropolis. The study also compares the views of respondents on the basis of professional status. Based on the objective of the study, the following research questions and hypothesis have been formulated:

Research Questions

1. What are the strategies of enhancing ethics and accountability in the Nigerian public service?
2. Is there any difference in views of professional and non-professional Accountants on strategies of enhancing ethics and accountability in the Nigerian public service?

Research Hypothesis

Ho: There is no significant difference in the views of professional and non-professional accountants on strategies of enhancing ethics and accountability in the Nigerian public service.

Hi: There is significant difference in the views of professional and non-professional accountants on strategies of enhancing ethics and accountability in the Nigerian public service.

Methodology

In carrying out the study, the researcher apart from using the secondary data also carried out a survey to obtain relevant data from respondents using Participatory Survey Method (PSM). The method provided opportunity to professional Accountants to give professional views on ways of enhancing ethical practices and accountability in the Nigerian public service. A questionnaire titled "Enhancing Ethics and Accountability in the Public Service Scale" (EEAPS) was used to obtain relevant information. The questionnaire has two parts. Part A deals with the background of the respondents (Accountants), while Part B respondents' views on strategies of enhancing ethics and

accountability in the public service. Purposive sampling technique was used to select 150 Accountants in Ilorin metropolis who were requested to list ten ways by which ethics and accountability could be enhanced in the Nigerian public service. The suggested strategies were grouped into ten items and ranked on basis of the number of respondents. The ten items were later presented to the respondents after an interval of four weeks to authenticate using a four point type Likert scale. This is to enable the researcher authenticate the suggested strategies and compare respondents' level of agreement. The choice of Accountants was based on the fact that they prepare and audit the financial statements or reports of the public service in Nigeria. Adewunmi (1982) described purposive sampling technique as a sampling procedure in which a researcher deliberately selects a group of respondents for a study due to unique characteristics which are relevant to an area of study. The selected respondents comprised accountants in private firms, tertiary institutions, state and federal ministries and the three local government areas in Ilorin metropolis.

The collected data were analysed using means, ranking and t-test statistics. A total of 132 (88%) of the respondents are males while 18 (12%) are females. Of the total respondents, 82 (54%) are Chartered Accountants while 68 (46%) are not chartered. A total of 53 (35%) of the respondents work in private firms, 32 (21%) work in tertiary institutions 57 (38%) work in ministries and 8 (6%) work in the three local government areas in Ilorin metropolis.

Results and Discussion

The results of the study are based on the views of the respondents as regards strategies of enhancing ethics and accountability in Nigerian public service. The findings of the study are presented in tables 1 & 2. Strategies of enhancing Ethics and Accountability in Nigerian Public Service

Table 1 Percentage and Rank Analysis of Respondents' Views on
Enhancement of Ethics and Accountability in Nigerian
Public Service

S/N	Suggested Strategies	No. of Respondents	%	Ranking
i.	<i>Improved condition of service</i>	120	80.2	1 st
ii.	Enlightenment of public officers on the dangers in unethical practices	118	78.3	2 nd
iii.	Adoption of efficient policies on staff recruitment, training and management	113	75.3	3 rd
iv.	Reduction of excessive centralization of power and bureaucracy	111	74.3	4 th
v.	Adoption of modern techniques of record keeping and data storage.	107	71.3	5 th
vi.	Prompt and impartial sanction of violators of code of ethics.	103	68.7	6 th
vii.	Promotion of popular participation to ensure responsiveness, honesty, accountability and collective responsibility.	101	67.3	6 th
viii.	Encouragement of public service unions or associations in order to contribute meaningfully to the promotion of ethical value and occupational interest.	87	58.0	8 th
ix.	Enforcement of Legal instruments, codes of conduct and rules and regulations promoting ethics and accountability.	76	54.0	9 th
x.	Involvement of civil societies in the fight against unethical behaviour in public service.	72	48.0	10 th

Table 1 presents data on strategies of enhancing ethics and accountability in Nigerian public service as viewed by Accountants in Ilorin metropolis. The table shows the rank-order of the views of respondents. Improved condition of service topped the list of suggested strategies. This is followed by public enlightenment, adoption of efficient policies on staff recruitment, training and management, reduction of excessive bureaucracy and adopting of modern techniques of record keeping and data storage. The views of the respondents corroborated the findings of Ekeh (1975) and Oladoyin, Elumilade and Ashaolu (2005) which emphasized the need for improved condition of service for employees in order to enhance ethics and accountability in both public and private organisations. The respondents also viewed that prompt and impartial sanctions of offenders, popular participation in management, encouragement of public service union, enforcement of code of ethics and involvement of civil societies in promotion of ethical practice in the civil service as other ways of enhancing ethics and accountability in the Nigerian public service.

Test of Hypothesis

Table 2: Means, Standard Deviation and t-values comparing respondents' views on strategies of enhancing ethics and accountability in the Nigerian public service

Variable	N	\bar{X}	SD	DF	Cal. t-value	Crit. T-value
Professional Accountants	68	23.20	9.09	148	1.54	1.96
Non-professional Accountants	82	22.24	10.02			

The result of the data analysis on table 2 shows a calculated t-value of 1.54 and a critical t-value of 1.96 at 0.05 alpha level. Since the calculated t-value is less than the critical t-value the null hypothesis is accepted while the alternative hypothesis is rejected. This means that there is no significant difference in the strategies of enhancing ethics and accountability in the public service as viewed by professional and non-professional accountants.

The hypothesis sought to find out if the views of respondents were influenced by professional status. The collected data revealed no significant difference in respondents' views as regards the strategies of enhancing ethics and accountability in the public service. This implies that both professional and professional Accountants agreed with the suggested strategies. The similarity in respondents' views is probably due to the fact that the two groups have similar educational background. This therefore authenticates or confirms the general acceptability of the suggested strategies.

Conclusion and Recommendations

Studies (Ekeh 1975; Rasheed, 1996 & Rose Ackerman, 1999) indicated that public organisations in Nigeria are plagued by corrupt practices and unethical behaviours. For instance, some ministries and parastatals are described as centres of corrupt and fraudulent practices. This paper therefore examined the strategies of enhancing ethics and accountability in the Nigerian public service as viewed by Accountants in Morin metropolis. Public officers require not only acquisition of

knowledge and skills but also a standard of conduct, which demands ethical practices. Unethical practices in the public service hinder national growth and development therefore the need to promote ethical standards in the public service cannot be over-emphasized. The study identified some strategies for the enhancement of accountability and ethical behaviors in the public service, these include improved condition of service and reduction of bureaucratic bottle necks. Based on the findings of the study the researcher recommends that Federal, State and Local Governments should not only focus on acquisition of knowledge and skills by public officers but also ensure that civil servants are aware of and comply with ethical standards and accountability. Necessary incentives should be provided to the civil servants motivate positive job behaviors. Also, corrupt and indiscipline officers should be adequately sanctioned by employers and professional organizations such as the Institute of Chartered Accountants in order to serve as deterrent to others. This is necessary to achieve rapid development and positive image for Nigeria..

References

- Adenubi, A.A. (1999). "Professional code of ethics and management excellence". **Journal of Nigerian Institute of Management**. 35 (1), 24-26.
- Adewunmi, J.A. (1981). **Introduction to Education Research and Techniques**, Ilorin: Gbenle Press. 26.
- Adewunmi, W. (1999). "Professionalism and ethics in banking". **Journal of the Nigerian Institute of Management**. 35 (1), 12-14.
- Agbebiyi, H.A. (1997). "Professional ethics and corruption: The way forward". **Paper Delivered at the 1997 Mandatory continue education programme for the Institute of Chartered Accountants of Nigeria** (January-June, 1997).
- Akpoto, S. (2000). "Corruption: The civil society and government". In Dukor, M. (Ed.) **Philosophy and Politics: Discourse on Values and Power in Africa**. Lagos, Nigeria: Malthouse Press.
- Della, P. (1999). **Corrupt exchange: Actors, resources, and mechanisms of political corruption (social problems and social issues)**. Hawthorne (USA): Aldine de Gruyter.
- Dukor, M. (2005). "Corruption in Nigeria: The moral question of

- statehood in Africa". In H. Saon, E. Amali, J. Fayeye and E. Oriola (Ed.) **Democracy and Development in Nigeria**. 2, 52-62.
- Egbebor, E. (2003). "CBN Warns Bank Over diversion to tax revenue". **Financial Standard**, March 24, 2004.
- Ekeh, P. (1975). "Colonialism and the two Publics: A theoretical statement". **Comparative Studies in History and Society**, 17, (10) 51-64.
- Federal Republic of Nigeria (2000). **Public Service Rules**. Lagos: Federal Government Press.
- Federal Government of Nigeria (March, 1989), **MAMSER: Report of the Political Bureau**, Lagos.
- Halidu, A. (2004). "The role of accounting officers towards prudence, transparency and accountability in Jigawa state". In K.I. Dandago & A.I/ Tanko, **Prudence, Transparency and Accountability**. Kano: Gidan Dabino Publishers
- Heldenteimer, A.J. & Johnson, M. (eds) (2002). **Political Corruption: Concepts and Contexts**. New Brunswick, NJ: Transaction Publishers.
- Ibrahim, (2003). "Is liberal democracy encouraging corruption in Nigeria?" **Nigerian Social Scientists**. 6,(2) SSAN.
- Ijaiya, G.T. (2006). "Poverty and women in the poor district of Nigeria: A qualitative analysis of the preception of old women in Ilorin metropolis". **Ilorin Journal of Sociology**. 1 (1), 64-78.
- Jimoh, A. (2005). "The national question and Obasanjo's anti-corruption war: An evaluation of the awareness and moral suasion campaigns." **The National question and some selected topical issues on Nigeria**. Ibadan: Vantage Publishers.
- Knack, S. & Keefer, P. (1995). "Institutions and economics performance: Cross country texts using alternative institutional measures". **Economics and Politics**. 7 (3): 207-227.
- Mauro, P. (1997), "The effects of corruption on growth, investment, and government expenditure: A crisis country analysis", in K.A. Elliot, A. (Ed.), **Corruption And Global Economy**. Washington: The institute of international economics pp. 83-107.
- Mukar, M. (2004). "Corruption as a stumbling block to development in

