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## **An Assessment of External Factors Affecting the Quality of Governance among Public Sector Institutions in Nigeria**

**OMIMAKINDE John Akintayo; OMIMAKINDE Elizabeth Adeteju**

National Centre for Technology Management, Obafemi Awolowo University, Ile Ife, Nigeria

### **ABSTRACT**

The study assessed the impact of external factors (EF) on the quality of governance among public sector institutions (PSI) in Nigeria. Descriptive research design was used while survey method of data collection using questionnaire as an instrument was adopted. Twenty-seven (27) public sector entities were purposely selected from among over 500 MDA's in Nigeria for the purpose of raw data collection using structured questionnaire which was designed using the Likert scale format. The questionnaires were properly validated and its reliability was assured using test-retest reliability and obtaining a r value of 0.78. Due to multidimensional nature of the explanatory variable, factor analysis was used to generate factor score representing each of the factors in the variables. Model Analysis was confirmed with a  $KMO > 0.6$  across the models. The study which was anchored on both Agency and stewardship theories considered factors like religion, traditional institution, political influence, culture, ethnitism and unionism. The impact of these factors on governance was analysed using multi-regression statistical method. The grand mean of 2.16 shows that external factors moderately affect the quality of governance. However, unionism has strong impact on governance. The study recommended that while external factors can be given minimal consideration in governance, their effect must be well managed as they have the tendency to weaken the quality of governance in any institution and promote inefficiency.

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**CONTACT** OMIMAKINDE John Akintayo, Email: [jakinomimakinde@yahoo.com](mailto:jakinomimakinde@yahoo.com)

## INTRODUCTION

Public sector entities are organisations that are owned by the government or those institutions in which government has significant influence on its management. They are in most cases finance through government budget because most of them are established by the government to serve some welfare purposes. Some public sector entities are also established to serve as a regulatory body, income generating agency, protective or defense purposes. These institutions carry out activities on behalf of the public to ensure that both the government and the people being governed get maximum benefits either socially or economically from their services.

Accountants are key agents in public institutions that manages the financial resources of the organisation and are in most cases saddled with the responsibility of producing financial information for inclusion in the corporate reports. The activities of these categories of employees are not only being governed by government regulations but are also influence by their ethical guides or principles, this therefore makes it necessary to consider ethical behaviours when looking at governance (Omimakinde & Adejuwon, 2022).

Though there are external factors like; political influence, traditional leaders or institutions, religion, unionism, divers cultural practices among others that are assume to be influencing the quality of governance in Nigeria, their effects can be minimized in a careful way so that they do not become a threat to those that are governing and those being governed.

Nigerians are groaning because of the harsh economic situation in the country in recent years. Many people believe that the current predicament being faced in the country are as a result of bad governance while some believe it is as a result poor ethical practices in the public place. Many people are asking rhetorical question as per when the situation will improve and what can be done to facilitate the improvement?

This work intends to find answers to the following fundamental questions being raised by people;

- To what extent has external factors affect the quality of governance among public sector entities in Nigeria?
- Do external factors really affect ethical behaviours among practitioners in public sector institutions in the country?
- What extent do trade union influence the quality of governance in the sector?

The multicultural nature of the citizens and the desire for good governance in Nigeria make it very critical to look at this kind of study at this time so that there will be evidence based information which can quickly be communicated to policy makers as input into their planning programmes and their quest to improve on the quality of governance so as to riddle out the country from the current economic hardship.

## CONCEPTUAL FRAMEWORK AND LITERATURE REVIEW

### Relevance of Ethics in Governance

Ethics are moral values or principles of behavior that guides whether an act is right or wrong. It is a standardised or expected form of conduct that is

assume to befit a professional in the field and other actors in the business world and practices in order to enhance their professionalism and maximize idealism, justice and fairness when dealing with the public, clients and other members of the profession. (Menbarrow 2021). These ethics, which are normally issued by various organisations and professional bodies like Engineers, Surveyors, Accountants and so on. With respect to the accounting professionals, their international umbrella body, the International Federation of Accountants (IFAC) issues these codes and are adapted at the national level in almost all the members' countries. These ethics include: competency, due care, independence, confidentiality, integrity, objectivity, fidelity and responsibilities to other members (IESBA 2018)

Though ethics regulates accountants work and behaviour, the question that needs to be answered is how has this professional ethics been affected by the sector or institutional governance mechanism in the public sector and what is its impact on the quality of financial reporting (Adegbe & Temitope 2015). The problems of poor societal value, corruption, incomplete disclosure of information, lack of organisational ethics or clearly defined ethical standard for non-accountants in many organisations are also said to affect observance where there is poor governance in public sector organisations. The word ethics involves more than compliance with policies, laws and regulations. Simply put the ethics has been defined as a science of morals. It involves learning the difference between what is

right and wrong and then doing the right thing. (Oladele et al. 2012) The question therefore is who decides what is right and what is wrong? This may be a question that is difficult to answer because human behaviours are as varied as the planet cultures and geopolitical society (Sliva 2020). What therefore may be acceptable in one culture might be unacceptable to another.

From the above, it can be adduced therefore that ethical behaviour is not only limited to following rules and regulations but includes the putting of moral restraints on our personal desires and acting in a manner that follows the spirit of guidelines.

The Chartered Institute of Management Accountants (CIMA 2010) classified ethics into two categories (i.e.) Business or Organizational ethics and professional ethics

### **Purposes of Issuing Ethical Standards**

The purposes or reasons for professional code of ethics are to ensure that members and practitioners in that profession observe proper standards of practice, refrained from every form misconduct that can tarnish the image of the organisation or the profession and to establish a standard by which disciplinary action can be taken against erring members. This will not only encourage practitioners to act in the public interest but will also provide appropriate regulation for member's activities. Ethic helps Accountability, honesty, dependability, loyalty, fairness, Caring, Professionalism, Respectfulness

and Responsible behaviour in both the work place and professional practice.

### **Business Ethics**

Business ethic is an ideal term for defining what is right or wrong in the workplace and thereby urging people to always seek to do what is right (Artur 2018). It is also known as workplace or organizational ethics. An ethical organisation will in the short run and in the long run be a better instituted where no rules or laws will be broken or violated until moral code or ethic is broken (Sigler 2001). Recent events including the failures of Enron, World com, Palmalat, Adelphi and many others big establishment have resulted into the passage of new rules and regulation and the creation of oversight process in an attempt to get control of the ethical issue. Such new rules include the Sarbanes Oxley Act 2002 in the United State of America (Carol 2006)

Business ethics (Also known as organizational ethics) are established by individual adherence within any organization. Management must set the example and should expect not less than total compliance with the stated ethical guidelines. Unethical act is like a pornography which is easily identifiable when it happened (Palomino et al. 2012). The benefits of managing ethics in the work place are that it has substantially improved societal value, helps to undertake programmes help to maintain a moral course in turbulent times, cultivate strong teamwork and productivity in the work place, support employee growth and development. It is like an insurance policy they help to ensure that policies are legal, avoid

criminal acts of “omission” and can lower fines. Ethics programmes help to manage values associated with quality management, strategic management and diversity management. promote a very strong public image, assist in boosting profits, coherence, trust and relationship (Carter and McNamara 2006).

This is not like professional ethics which relates to every profession like Accounting, Engineering. Building etc. Every profession has its own code of conduct or way and manner its members should practice in the profession. This aspect in relation to Accounting profession is the main focus of this study, thus any mention of professional ethic in this study except where otherwise specified should be interpreted to mean professional Accountants ethics.

### **Effect of External Factors and Influence on Governance and Ethics**

There are a lot of threats which at times affect the observance of ethics among government agencies. Board and other professionals at time are faced with ethical dilemma when there are strong external factors or influence which appears irresistible during legitimate service delivery which may cause them to compromise objectivity. In ethical dilemma, pressures are applied to professionals to disregard the tenets that underpin good governance and do something else to satisfy a particular interest or group (Wati & Momon 2020). It is a situation when equity is demanded to be jettison in other to satisfy a desired end in a compromised way (Adejuwon 2018). It is a condition when ethnic factors,

traditionalism, political interest, religious interest, gender influence, trade union and other environmental factors influence issues like appointment of membership of Governing Board or Governing Council, award of contracts, calibre of staff employed. without regard to the organization's corporate goal, governance tenet or standard and the expected quality of output. In such a situation quality is suppressed or treated as secondary while human connection is given primary consideration and it is elevated above reality (Aslan 2019).

Few of these factors are briefly discussed below;  
**Political Influence**-This has to do with political party affiliation and kind of command or interest of their executives particularly when their members are in charge of administration at the point in time.

**Religious Influence**-Due to the fact that Nigeria, there is freedom of religion. This factor which supposed to be of benefit to the citizens have become a problem because, it has become a kind of norm that Board members and chief Executive officers must be chosen along religious line even when they are not qualify or have the needed experience.

**Traditional Institutions**-This relate to the powerful influence our referred traditional leaders like the Kings in the west, Emirs in the North and Obis' in the east.

**Trade Union**-Trade unions on many occasions have influenced appointment of people into

governance position even when they are not suitable to be there just because they want their member to be there so that they would be favoured in every decision.

**Gender Influence**-This is a situation in which it is advocated that the female gender must be appointed to leadership position whether they have the capability or not to ensure gender equity.  
**Ethnicism**-This is a tribal move to ensure that appointment into governance positions are spread along ethnic line without regard to quality

### **Determinants of Good Governance in Public Sector Entities.**

Good governance enhances the building of sustainable value in any organizations and society. This will not only ensure a combination of the economic, environmental, and social performance of an organisation but will also determine to a large extent the overall stakeholder value that allows the organisation to achieve its purpose in the long term. Good governance is determined by the manner in which power and authority are used to influence or ensure that all the resources of an organisation i.e. human, material, economic and social resources are directed at ensuring growth and development of the organisation so as not to deviate from the purpose for which it is established and to continually meet the purpose for which it is established.

The following are essentials factors that define a good governance system. Organisation of Economic Cooperation and Development

(OECD) and other scholars identifies the under listed characteristics as a condition to be fulfilled before governance practices can be classified as good. (OECD 2016; Osho & Ogodor 2018; Ricart & Rey 2022; CIPFA & IFAC 2014)

- Compliance with Rules of Law or Regulations: - It is essential that all the rules and regulation enacted by government and organisation be complied with impartially.
- Participation of Officers: -This implies that everyone must be given opportunity to voice their opinions, through appropriate media, institution or representation, and must even be given right to freedom of association
- Fairness: - This is to ensure that objectivity and un-biasness are elevated when taking decision. another means of saying there must be objectivity and without bias in decision making.
- Accountability: - The essence of this is to make sure that every public sector entity has the full responsibility to give account of their stewardship to the teeming public.
- Risk Management: -Appropriate facilities must be put in place to tackle risk or unexpected event or occurrence such that its effect on the organisation will not be too much as to have grave impact on the organisation.
- Ownership and Inclusiveness: -Good governance will ensure that there is justice and everyone is given opportunity to share in the fortune of the organisation as to improve their welfare.
- Responsiveness: -There must be process in place that will ensure that every stakeholder need or questions are attended to promptly.
- Consensus Orientation:-In a situation where every one wishes cannot be accommodated in a decision process, at least the decision must be such that it can be acceptable to every one without any harm to anyone.
- Effectiveness and Efficiency: - Decision making process in public sector organisation must be such that is efficient and effective to meet organisation need with optimal utilisation of resources.
- Transparency: -This is an attitude of openness. I t is built on the freedom of information i.e. processes and necessary information are easily accessible to those who are concerned and that information are adequate so that the process or decision can be properly understood.
- Strategic Focus or Vision: - One of the primary responsibilities of the Board of any of any public sector organisation is strategic planning. They have to determine the mission, vision and value statements for the organisation. It will help the organisation to know where it is going or what it is aiming at and how to get there or achieve it. It includes setting of action plans, budgets, operating plans, analysis of those plans, reporting mechanism and other things. Short and

long term direction of the organisation must be properly and systematically planned for, standard of achievement must be set as a basis to check performance.

- **Board Efficiency:** -Board membership must be such that will be able to give direction to the organisation, they are to set the policy that will drive the entire organisation to achieving it goals or active discharge of their mandates. The chairman of the organisation must be different from the chief executive for control purposes.

### **Corporate Governance and Public Sector Governance Disclosure in Nigeria**

Governance programmes or practices must form part of the organisation non-financial reporting disclosure items. Other essentials disclosures in this part includes the country specific rules or legislation and if there is any form of scandals during the period cover. Some other factors under this aspect of disclosure include financial performance, organisation growth or size, culture. Though, not much consideration is given to the effect of internal and external pressure from the likes of trade union, media and the need to conform to industrial practice or norm but these are essential factors that should be considered when disclosing corporate or public sector governance (Dembo and Rasaratnam,2014).

## **RESEARCH METHODOLOGY**

### **Research Design**

Descriptive research design was employed to gather necessary information on the opinion of senior level officers in government institutions on the extent of external influence in other to answer the specific questions that are addressed in the study. The design method was considered suitable because structured questionnaires were used to obtain primary data that were analysed in this study.

### **Population for the Study**

The population for this study is all the twenty-seven (27) Federal Ministries in Nigeria that have major representation in the six states within the South West Geopolitical Zone. The twenty-seven Federal Ministries has a total of one hundred and twenty-one (121) agencies or institutions within the selected Zone i.e. South West Geopolitical Zone. From each of this agency or institution, fifteen (15) relevant respondents were purposely selected based on the criteria set to be met by the respondents. The criteria are that the respondent must be head of department or persons reporting directly to the head of department and must be working in any of the following departments, Finance and Account, Internal-Audit, Procurement, Planning Budget and statics, Human Resources or Administration and the office of the Chief Executive Officer (CEO). This amounted to one thousand eight hundred and fifteen (1815) as total population in term of respondents. However, due to resources constraints, multi- stage random sampling was used to select only nine (9) Ministries out of a



population of twenty-seven (27) Ministries and then three (3) Agencies each were selected from each of the nine (9) Ministries earlier selected making a total of twenty-seven (27) Agencies that were used for the study. The number of agency selected from each Ministry was limited to only three (3) so that the study can be completed within the stipulated time and also because the total number of Agencies selected will still be above the minimum standard of twenty percent (20%) as stipulated by scholars in a stratified situation like this (Zulueta and Costales,2003). The selected agencies represent 22.2% of the

study population which is in line with the sample size already determined.

Also in arriving at the number of Agencies to be selected from each of the six states covered in this study, consideration was given to the number of federal government institutions in each of the six states within the south west zone which comprises Lagos, Ogun, Oyo, Osun, Ondo and Ekiti states. Samples were selected on proportional basis as shown in the table 3.1 below;

**Table 3.1: Distribution of the selected MDAs and Respondents**

<i>State</i>	<i>Number of MDAs</i>	<i>Number of MDAs Selected</i>	<i>(%) of selected from each state</i>	<i>% of MDAs selected from total no of MDAs in Southwest state</i>
<i>Lagos</i>	<i>55</i>	<i>11</i>	<i>41</i>	
<i>Oyo</i>	<i>16</i>	<i>4</i>	<i>15</i>	
<i>Ogun</i>	<i>13</i>	<i>3</i>	<i>11</i>	
<i>Ondo</i>	<i>12</i>	<i>3</i>	<i>11</i>	
<i>Osun</i>	<i>13</i>	<i>3</i>	<i>11</i>	
<i>Ekiti</i>	<i>12</i>	<i>3</i>	<i>11</i>	
<i>Total</i>	<i>121</i>	<i>27</i>	<i>100</i>	<i>22.3</i>

Sources: 1. Nigeria Directory and search Engine. <https://www.Finelib.com>

2. Researcher personal extract from Federal Government of Nigeria Budget for MDAs in 2020.

## RESULTS AND DISCUSSION

Table 3.2 below shows the responses of respondents on the question “to what extent do five external factors listed likely to affect quality of governance in your institution? The table shows the responses of respondents on the question “to what extent do the following factors affect governance quality in your institution. The results show 34.21% of the respondents reported political influence to a great extent serves as an external influence that affect governance in their establishment. This is followed by the 35.86% that admitted the effect was to a moderate extent. Then, approx. 17.43% claimed political influence only influence governance to a low extent. While 7.89% and 4.61% respectively said the effect was very low and no effect at all. Regarding the effect of ethnic factors such as traditional institutions on governance practice among these MDAs, about one-fifth (19.34%) said to a great extent while two out of five (37.05%) reported the effect to be moderate. This is followed by 22.30% and 9.84% who confirmed community factor only had low and very low effect. Lastly, only 11.48% said there was no effect at all. Hence, majority agreed community factors affect, at least moderately, the quality of governance. While mentioning the

effect of external influence on quality governance, 11.21% claimed religion and culture has a great effect while 34.51% reported a moderate level of effect of religion and culture on governance. Only one in five (21.24%) and 17.70% reported it only had low and very low effect respectively on quality governance while 15.34% never believed it had any effect. One in five (20.99%) said Constitutional factors to a great extent had an effect on quality governance while 46.06% said the effect was only moderate. This is followed by 13.99% and 10.79% that said respectively said the effect was low and very low. Close to one in ten (8.16%) said their perceived effect of this relationship was zero.

Lastly, Gender policy is seen to a great extent and moderate extent by 9.47% and 3.53% of the respondents respectively as having effect on quality governance. This was followed by 19.53% and 16.86% who said the effect was low and very low respectively. Lastly, only 14% never perceived any effect of gender policy on quality governance. Decision The grand mean of 2.16 shows external factors moderately influence quality of governance among public Sector Entities.

**Table 3.2: External Factors and Public Sector Governance**

	External	To a	Moderate	Low	Very	No		Decision
SNN	influence and	great	extent	extent	low	effect	Mean	
	Public Sector	extent			extent		score	
	Governance							
1	Political	34.21	35.86	17.43	7.89	4.61	1.94	Moderate
	influence							
2	Traditional	19.34	37.05	22.30	9.84	11.48	2.34	Moderate
	Institutions							
3	Religion and	11.21	34.51	21.24	17.70	15.34	2.51	Low
	culture							
4	Ethnicism	20.99	46.06	13.99	10.79	8.16	1.97	Moderate
5	Gender policy	9.47	39.64	19.53	16.86	14.50	2.05	Moderate
	Grand mean							Moderate
		2.16						

Source: Stata 2017 Result

### **Influence of external factors on ethical behaviour/observance**

Table 3.3. Below shows the result of the correlation analysis among the variables which shows that external factors influence on ethics have negligible correlation which is less than 0.8 across the relationships. More so, the correlation

among the explanatory variables indicates the existence of highly negligible correlation. The result shows that the explanatory variables do not have more than 0.8 correlations with each other. This implies that the models where these variables are used were free from the problem of

multi-collinearity, which may understate or overstate the standard error.

**Table 3.3: Pairwise correlations**

<i>Variables</i>	(1)	(2)	(3)	(4)	(5)	(6)
(1) <i>Ethics</i>	1.000					
(2) <i>External influence</i>	0.307*	1.000				
(3) <i>Academic Qualificat</i>	0.046	0.055	1.000			
(4) <i>Professional Qualificat</i>	0.142*	0.039	-0.094	1.000		
(5) <i>Level in Organization</i>	-0.163*	0.010	0.098	-0.026	1.000	
(6) <i>year of establishment</i>	0.096	-0.011	-0.067	-0.039	0.111*	1.000

\* Shows significance at the 0.05 level

The table examines the effect of external influence on ethical behaviour in selected public entities in Nigeria. To arrive at each of the variables in the explanatory mix, the items representing ethics and external influence were reduced to a single factor for each construct having fulfilled the rule of thumbs posited by Hair et al., (2010) that to conduct exploratory factor reduction, each construct must not be less than three items. For model adequacy, the KMO values for model was not more than the 0.6 which

shows model adequacy across the model. The multivariate analysis of the relationship between ethical behaviours and external influence shows external influence is a strong predictor of ethics in the model. By implication, a unit increase in external influence brings about a positive (20%) and significant increase in professional ethics practice while other individual specific variables kept constant.

**Table 3.4: Linear regression****Table 3.5: Extent of Trade Unions (e.g. NASU, SSANU, ASURI, etc.) Influence on Governance Quality**

S/N	Key Governance quality	To a very great extent (%)	Great extent	Moderate extent	Low extent	No effect	Mean	Decision
1	Integrity	26.81	42.36	13.06	5.59	12.18	2.27	Moderate
2	Sound Policy	25.59	42.65	13.24	8.24	10.28	2.35	Moderate
3	Accountability	27.10	43.61	11.57	7.42	10.39	2.30	Moderate
4	Compliance with rules/laws	23.82	47.00	15.00	5.57	8.61	2.33	Moderate
5	Responsiveness	20.06	42.18	19.18	6.77	11.81	2.48	Moderate

The Table 3.5 above shows the distributions of response on the question “to what extent do Trade Unions activities (e.g. NASU, SSANU, ASURI etc.) influence the listed governance quality in your institution” Majority of the respondents reported that trade union had great influence on the governance characteristics listed in the public sector.

## CONCLUSION AND RECOMMENDATION

The tested results show that external factors has moderate influence on the quality of governance while its influence on ethical behaviour or observance is direct strong effect. Trade union

also has great effect on the quality of governance among government entities. It is recommended that government should manage these external factors such that their impact if any should be greatly minimized as they have the tendency weaken the quality of governance among government controlled institutions.

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