

## THE ROLE OF ACCOUNTING ETHICS IN ENHANCING FINANCIAL REPORTING QUALITY IN THE NIGERIA PUBLIC SECTOR

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### Abstract

Anchored on Hendriksen's (1985) Accounting Theory, this study examines the influence of ethical principles on the accuracy and transparency of financial reporting in the Nigerian public sector. The study adopts a case study research design and utilizes both qualitative and quantitative approaches. Data were collected from the accounting departments of five selected public sector ministries using structured questionnaires administered to 120 respondents. The findings reveal that ethical dimensions—namely competence ( $\beta = 0.456$ ;  $p < 0.05$ ), objectivity ( $\beta = 0.253$ ;  $p < 0.05$ ), and integrity ( $\beta = 0.244$ ;  $p < 0.05$ )—have positive and statistically significant effects on the quality of financial reporting. Based on these findings, the study recommends that public sector management should professionalize their accounting functions by emphasizing merit-based recruitment and providing continuous on-the-job training. Additionally, sustained professional development should be encouraged through internal capacity-building initiatives and sponsorship of accounting staff for relevant seminars, workshops, and educational programs.

**Keywords:** *Objectivity, Integrity, Professional Competence, Quality Financial Report.*

### 1.1 Introduction

In response to the growing demand for accountability and transparency in the management of public finances, governments and public sector organizations are increasingly expected to demonstrate ethical stewardship of public resources, comply with regulatory requirements, and communicate financial information openly to diverse stakeholders. Despite these expectations, persistent cases of financial mismanagement, corruption, and opaque reporting continue to erode public confidence and hinder the efficient allocation of resources. One major contributor to inaccurate and unreliable financial reporting is the absence of strong accounting ethics, which compromises the credibility of financial statements (Edi & Enzelin, 2022). Ensuring the integrity and reliability of financial information therefore necessitates the adoption and enforcement of high ethical standards in accounting practice.

Ethics refers to the moral values and principles that guide human conduct and influence individual behavior (Hornby, 2000). The origins of ethical accounting practices date back to ancient Mesopotamia, where the Code of Ur-Nammu (circa 2100–2050 BCE) established rules aimed at fairness in economic transactions, thereby laying an early

foundation for ethical financial conduct. Contemporary practical and theoretical challenges in public sector financial reporting further emphasize the need for comprehensive research to address these issues and strengthen governance structures, ultimately enhancing public trust in government financial management.

Financial reporting, as noted by Weygandt, Kimmel, and Kieso (2018), constitutes a core function of accounting that involves the generation and presentation of financial information. This responsibility lies with financial management in both public and private sector organizations (Jauhari et al., 2021). The quality of financial reports is largely determined by the accounting processes through which financial information is produced for decision-making purposes (Pura, 2021). Effective financial reports must therefore meet key qualitative characteristics such as relevance, reliability, comparability or accessibility, and clarity (Hasanah & Siregar, 2021).

Although numerous studies have underscored the role of ethical mechanisms in enhancing transparency and accountability, there remains a need for more comprehensive analyses that integrate these dimensions holistically. Many existing studies are limited to specific sectors, thereby restricting the generalizability of their findings. Furthermore, insufficient attention has been given to linking conceptual models of accounting ethics and financial reporting with their practical application across diverse public sector contexts. This gap is particularly evident in the limited exploration of how emerging technologies—such as blockchain and artificial intelligence—can be harnessed to improve the quality, transparency, and accountability of financial reporting.

To address these gaps, this systematic review seeks to achieve the following objectives and answer the associated research questions: to examine the effect of objectivity on the quality of financial reporting in the public sector; to determine the extent to which integrity influences the quality of financial reporting in the public sector; and to evaluate the effect of professional competence on the quality of financial reporting in the public sector

## **1.2 Research Questions**

- i) To what extent does objectivity influence the quality of financial reporting in the public sector?
- ii) To what extent does integrity affect the quality of financial reporting in the public sector?
- iii) What effect does professional competence have on the quality of financial reporting in the public sector?

## **1.3 Hypotheses of the Study**

- i) Objectivity has no significant effect on the quality of financial reporting in the public sector.
- ii) Integrity has no significant effect on the quality of financial reporting in the public sector.
- iii) Professional competence has no significant effect on the quality of financial reporting in the public sector

## **2.1 Literature Review and Conceptual Framework**

### **2.1.1 Accounting Ethics**

Accounting ethics encompasses the moral principles and professional standards that govern the conduct of accountants (Mol et al., 2024). These principles require practitioners to uphold integrity, objectivity, confidentiality, and professional competence, thereby enhancing trust

and credibility in financial reporting (Sepasi, 2019). The observance of accounting ethics is fundamental to ensuring the integrity, transparency, and reliability of financial information, as ethical behavior directly influences the quality of financial statements and stakeholders' confidence in them. Empirical evidence supports this assertion. Akinyi and Karanja (2023) demonstrated that cultivating an ethical culture within local governments strengthens accountability and improves financial reporting practices. Similarly, Niyibizi et al. (2023) found that accounting ethics significantly influence financial reporting quality in Rwanda, particularly through objectivity and integrity. In the Ugandan manufacturing sector, Ali and Mwesigwa (2023) reported that adherence to ethical accounting practices enhances the transparency and reliability of financial reports. Furthermore, Alshurideh et al. (2024) proposed a model linking ethical sensitivity to reporting quality, identifying accounting ethics as a mediating variable and religiosity as a moderating factor. Consistent with these findings, Awori (2023) established that ethical accounting practices; such as integrity, objectivity, and transparency, are positively associated with higher-quality financial reporting.

### **2.1.2 Objectivity and Quality of Financial Reporting in Public Sector**

The principle of objectivity requires certified accountants to remain impartial, honest, and free from conflicts of interest in the discharge of their professional duties (Ogoun & Ephibayerin, 2020). Accountants are also expected to ensure that their professional judgment is not influenced by personal bias, undue pressure, or extraneous considerations. According to the International Federation of Accountants (IFAC) Code of Ethics for Professional Accountants, the accounting profession is committed to upholding the highest standards of professionalism, delivering optimal performance, and safeguarding the public interest (Salaudeen, Ibikunle, & Chima, 2015). This commitment entails maintaining transparency, providing accurate and reliable financial information, and adhering strictly to ethical standards to enhance public confidence in financial reporting and decision-making. Empirical evidence further suggests that accountants who uphold objectivity in their professional practice are more likely to produce high-quality financial reports, whereas the compromise of objectivity adversely affects reporting quality (Ogbonna & Ebimobowei, 2012).

### **2.1.3 Integrity and Quality of Financial Reporting in the Public Sector**

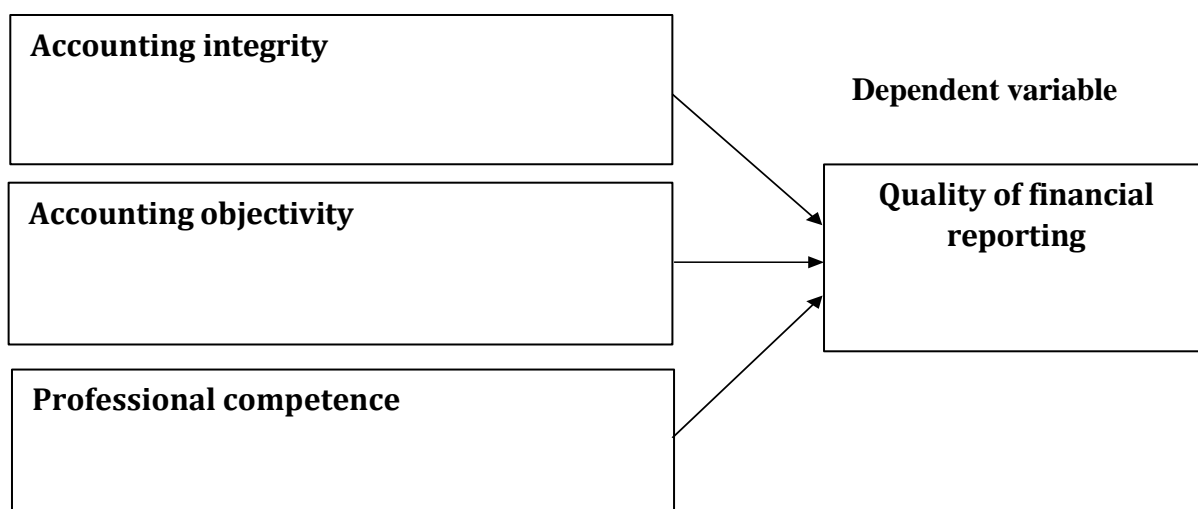
Professional accountants are guided by the principle of integrity, which obliges them to conduct all professional and business activities with honesty and ethical responsibility (Kythreotis & Constantinou, 2016). However, incidents of financial statement manipulation have raised serious concerns regarding the reliability of corporate financial information and have undermined public confidence in the accounting profession (Ahinful et al., 2017). Furthermore, Ogbonna and Ebi-Mobowei (2012) contend that an organization's ethical culture plays a crucial role in shaping and significantly influencing its overall performance.

### **2.1.4 Professional competence and Quality of Financial Reporting in the Public Sector**

A professional accountant is required to continually update and sustain their knowledge and skills in line with evolving professional standards, regulations, and practices. Accountants are expected to possess a high level of industry-specific expertise, which entails a thorough understanding of applicable technologies, legal frameworks, and accounting principles. Consistent development and maintenance of this competence enable accountants to produce financial information that is accurate, reliable, and decision-useful. Eginwin and Dike (2014) emphasize that professional competence and due care have a positive effect on the quality of financial reporting. Therefore, maintaining and enhancing professional competence is essential for improving the overall standard of financial reporting.

### 2.1.5 Quality of Financial Reporting

Quality of financial reporting describes the extent to which financial statements faithfully and clearly reflect an entity's underlying economic activities and financial condition (CFA Institute, 2025). Dechow and Schrand (2004) contend that high-quality financial reporting enhances the usefulness of accounting information by enabling users to better predict future performance and evaluate firm value. Consistent with this view, the Financial Accounting Standards Board (FASB) emphasizes that financial information should be relevant and provide a faithful representation of the economic phenomena it is intended to portray (FASB, 2010). Furthermore, quality financial reporting entails compliance with Generally Accepted Accounting Principles (GAAP) or International Financial Reporting Standards (IFRS), thereby enhancing comparability, verifiability, and understandability across reporting entities (Barth, Landsman, & Lang, 2008). Conversely, low-quality financial reporting can conceal an organization's true performance and risk profile, potentially misleading investors and other stakeholders. In the public sector, the quality of financial reporting is particularly vital, as it supports transparency, accountability, and sound governance. Attributes such as accuracy, relevance, and transparency are fundamental to the credibility and decision-usefulness of public sector financial reports.



**Figure 1:** Conceptual Framework Independent variable Accounting Ethics  
**Source:** Researcher conceptualization, 2025

## 2.2 Theoretical Review

The theoretical review of the study on accounting ethics and the quality of financial reporting in the Nigeria public sector draws upon several key theories, including Accounting Theory

### 2.2.1 Accounting Theory by Hendriksen (1985)

The theoretical foundation of this study is accounting theory. Hendriksen and Van Breda describe accounting theory as a body of general principles that provides a framework for evaluating accounting practices and guiding the development of new methods and procedures. In a similar vein, Perera and Matthews (1996) define accounting theory as a logical system of reasoning grounded in broad principles that serve as benchmarks for assessing existing accounting practices and facilitating the formulation of new ones. Accounting theory elucidates the fundamental rules governing the accounting process,

including the collection, recording, classification, reporting, and interpretation of financial information, particularly with respect to the measurement and presentation of monetary values in financial statements.

Accounting practices are effectively implemented through the application of these established and generally accepted theories and principles. A sound understanding of accounting theory enables accountants to provide informed and strategic advice to management, thereby supporting future organizational sustainability (Sumilan, 2017). Furthermore, accounting theory encompasses a broad set of universally accepted rules, norms, conventions, processes, philosophies, and underlying assumptions that guide professional practice (Coetsee, 2010). Within the context of this study, accounting theory provides a basis for explaining how adherence to ethical standards by accountants influences the quality of financial reporting.

### **3.0 Methodology**

The study employed a descriptive survey research design, which was considered appropriate because it aimed to examine the influence of accounting ethics on the quality of financial reporting. Descriptive survey design enables the documentation and analysis of conditions as they exist, making it suitable for assessing prevailing ethical practices within organizations. Accordingly, this design facilitated an evaluation of the state of accounting ethics in selected ministries in Cross River State and how these practices affect the quality of financial reports produced.

The population of the study comprised 120 accountants drawn from five ministries in Cross River State. This included financial accountants, internal auditors, and payroll clerks. A stratified sampling technique was adopted to ensure proportional representation of the different categories of accountants across the ministries. Although the entire population was targeted, a sample size of 100 respondents was selected, out of which 82 valid responses were retrieved and used for analysis.

Data were collected using a structured questionnaire developed based on an extensive review of relevant empirical and theoretical literature on accounting ethics and financial reporting quality. The questionnaire consisted of six sections. Section A captured respondents' demographic information and ministry-related details. Sections B to E contained items relating to the independent variables—professional competence, objectivity, and integrity—while Section F focused on the dependent variable, namely the quality of financial reporting. The questionnaire comprised only closed-ended questions to enhance uniformity and ease of analysis.

To ensure the reliability of the research instrument, a pilot study was conducted prior to the final administration of the questionnaire, in line with Babbie (2011). The pilot test involved ten ministry employees who were excluded from the main study. Feedback from the pilot study informed necessary modifications to the instrument.

The questionnaires were distributed to the respective ministries and administered directly to respondents. The schedule for questionnaire collection was agreed upon with the respondents during administration. Follow-ups were conducted through personal visits, telephone calls, and emails to enhance response rates. Completed questionnaires were subsequently retrieved physically by the researcher.

Data analysis commenced with a thorough screening of the returned questionnaires to ensure completeness and accuracy. The Statistical Package for Social Sciences (SPSS) was used for data analysis. Both descriptive and inferential statistical techniques were employed. Descriptive statistics, including frequencies, percentages, and mean scores, were used to summarize and present the data. Inferential analysis was carried out using regression analysis to determine the effect of accounting ethics on the quality of financial reporting

The model of the regression was as illustrated below;

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$$

Where,

Y = Quality of financial reports

$\beta_0$  = Constant

$\beta_1$  = Regression coefficients relating to the accounting ethics

$X_1$  = Competence

$X_2$  = Objectivity

$X_3$  = Integrity

$\varepsilon$  = Error term

## **4.1 Results and Discussion**

### **Respondents Demography**

The study examined the demographic and professional characteristics of the respondents, including age, gender, highest educational qualification, role within the ministry, and length of work experience. The results revealed that the majority of the respondents were male (71%), while females accounted for 29%. In terms of age distribution, 48% of the respondents were between 26 and 35 years, 32% were aged 36–40 years, and only 20% were above 50 years of age.

With respect to educational attainment, the findings showed that most respondents (78%) possessed university or HND qualifications, 20% had attained college-level education, and a small proportion (2%) had secondary education as their highest qualification. Concerning their roles in the public sector, 35% of the respondents worked in payroll functions, 30% were financial accountants, 14% served as internal auditors, while 21% performed other financial and accounting-related roles.

Regarding work experience, the results indicated that 42% of the respondents had between 5 and 9 years of experience in the public sector. Those with less than 5 years of experience constituted 20%, while 16% had 10–14 years of experience, and 22% had worked in the public sector for 15 years or more.

### **Objectivity as Accounting Ethics**

The results presented in Table 1 show that respondents generally agreed that reports or opinions issued by public sector accountants could be verified and authenticated (mean = 4.18). They also agreed that public sector accountants did not rely on the opinions of others when performing their duties (mean = 4.01) and that their manner of work reflected confidence in the quality of their outputs (mean = 4.00).

Conversely, respondents expressed neutrality regarding whether public sector accountants maintained an unbiased mental attitude (mean = 3.48), refrained from delegating their professional judgment on accounting matters to others (mean = 3.37), and avoided making quality compromises in financial reporting (mean = 3.07).

**Table 1: Objectivity as Accounting Ethics**

Statement	Mean	Std. Dev.
Accountants in the public sector have an unbiased mental attitude	3.48	1.256
Accountants in the public sector accomplish their activities in a manner that implies that they have confidence in their work product	4.00	.880
Accountants in the public sector make no quality compromises in financial reporting	3.07	1.311
Accountants in the public sector do not delegate their judgment on accounting matters to others	3.37	.950
Any reports or opinions provided by accountants in the public sector can be verified and authenticated	4.18	.978
Accountants in the public sector do not depend on hearsay to in carrying out their activities	4.01	.980

**Source:** Field Survey (2025)

### Integrity as Accounting Ethics

The results presented in Table 2 show that respondents agreed that public sector accountants were reliable and consistently honored their commitments (mean = 4.20). They also agreed that accountants in the ministries were physically present, accessible, and readily available to management and other staff (mean = 4.17). In addition, respondents affirmed that public sector accountants possessed strong moral principles (mean = 4.04).

Further findings indicate that respondents agreed that accountants in the public sector demonstrated a high level of accountability (mean = 4.01) and were effective in time management, responding promptly to assigned duties (mean = 3.85). Moreover, respondents agreed that these accountants exhibited honesty in financial matters, information handling, business dealings, and other operational transactions (mean = 3.71). Overall, the findings suggest that public sector accountants demonstrated a high degree of integrity, as respondents expressed agreement with all the statements measuring integrity attributes.

**Table 2: Integrity as Accounting Ethics**

Statement	Mean	Std. Dev.
Accountants in the public sector have strong moral principles	4.04	1.210
Accountants in the public sector are present physically and make themselves accessible and available to management and other staff	4.17	.971
Accountants in the public sector display honesty in regard to finances, information, business dealings and various operational transactions	3.71	1.306
Accountants in the public sector are good time managers and respond immediately	3.85	1.099
Accountants in this ministry have high levels of accountability	4.01	. 0.927
Accountants in the public sector are reliable and they keep their promise	4.20	.797
Accountants in the public sector do not engage in corrupt activities	4.00	.949

**Source:** Field Survey (2025)

### Competence as Accounting Ethics

The results presented in Table 3 show that respondents agreed that the professional knowledge of public sector accountants was relevant to their work (mean = 4.21). Respondents also agreed that accountants were proactive and provided professional guidance on issues relating to financial reporting (mean = 4.20). In addition, the findings indicate that respondents agreed that accountants in the public sector were regarded as professionals (mean = 4.04) and possessed adequate educational and technical qualifications (mean = 3.95).

Further results from Table 3 reveal that respondents agreed that there was effective

communication between accountants and other employees in the public sector (mean = 3.86). Respondents also agreed that accountants kept themselves updated with current developments in accounting and financial reporting (mean = 3.85). Moreover, respondents agreed that accountants attended educational seminars for continuous training and professional development (mean = 3.70).

**Table 3:** Competence as Accounting Ethics

Statement	Mean	Std. Dev.
The professional knowledge of accountants in the public sector is relevant to their work	4.21	.984
Accountants in the public sector are considered as professionals	4.04	.980
Accountants in the public sector are proactive and they provide professional guidance in matters concerning financial reporting	4.20	.872
There is effective communication between accountants and other employees in the public sector	3.86	1.115
Accountants attend educational seminars for continuous training and development	3.70	1.095
Accountants in the public sector have adequate education and technical qualifications	3.95	.879
Accountants in the public sector keep themselves updated with current affairs and information in accounting and financial reporting	3.85	1.062

**Source:** Field Survey (2025)

### Quality of Financial Reports

The results presented in Table 4 show that respondents rated the understandability and organization of financial reports, including the clarity of accompanying notes, as good (mean = 4.12). The quality of financial reporting was also assessed as good in terms of comparability with other public sector reports (mean = 3.98), completeness (mean = 3.97), timeliness of release (mean = 3.93), and faithful representation (mean = 3.91). In addition, respondents rated adherence to GAAPs and other accounting standards as good (mean = 3.86), alongside relevance (mean = 3.72) and the provision of supporting opinions for estimates and assumptions (mean = 3.60). Overall, these findings suggest that financial reports produced by the Nigerian public sector are of high quality.

**Table 4:** Quality of Financial Reports

Statement	Mean	Std. Dev.
Timeliness of releasing financial reports	3.93	1.160
Completeness of the financial reports	3.97	1.000
Adheres to GAAPs and other accounting standards	3.86	.930
Provision of opinions to back the decision for certain estimates and assumptions	3.60	.998
Relevance – disclosure of forward-looking information	3.72	1.180
Faithful representation - highlighting the negative as well as positive events equally when presenting the financial results	3.91	1.027
Understandability and well-organized reports with clear notes	4.12	.886
Comparability to other ministries’ reports	3.98	1.049

**Source:** Field Survey (2025)

### Data Analysis

Ordinary Least Squares (OLS) regression analysis was employed to examine the effect of competence, objectivity, and integrity on the quality of financial reports. The results of the regression model are presented in the subsequent sections. As shown in Table 5, the model accounted for 57.6% of the variation in the quality of financial reports ( $R^2 = 0.576$ ). This

indicates that the three explanatory variables jointly explained 57.6% of the changes in financial reporting quality, while the remaining 42.4% of the variation is attributable to other factors not captured in the model.

**Table 5 : Model Summary**

R	R Square	Adjusted R Square	Std. Error of the Estimate
.759	.576	.551	.603

Results of the analysis of variance in Table 5 indicated that the model was statistically significant ( $f = 22.444$ ;  $p < 0.05$ ) at 5% level of significance. Hence indicated that the data was a good fit into a linear regression and could provide reliable predictive ability.

**Table 6: Analysis of Variance**

	Sum of Squares	df	Mean Square	F	Sig.
Regression	32.647	4	8.162	22.444	.000
Residual	24.001	66	.364		
Total	56.648	70			

The results presented in Table 6 summarize the significance tests for the individual independent variables. The findings reveal that all the variables had a statistically significant influence on the quality of financial reports. Specifically, competence, as an element of accounting ethics, exhibited a positive and significant effect on the quality of financial reports in the public sector ( $\beta = 0.456$ ;  $p < 0.05$ ). This suggests that improvements in accountants' competence are likely to enhance the quality of financial reporting within the public sector.

These results are consistent with institutional theory, as highlighted by Mihret and Woldeyohanes (2011), which emphasizes that effective institutional performance depends on robust systems, sound processes, and competent human resources. Furthermore, the findings align with Stewart and Subramaniam (2010), who argue that the presence of competent personnel in accounting functions is essential for effective and efficient organizational operations. Financial reporting, therefore, requires staff who possess adequate knowledge, relevant education, practical experience, and appropriate professional qualifications to successfully perform the diverse accounting and auditing tasks involved.

**Table 7 : Significance of Independent Variables**

	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error			
(Constant)	1.439	.402		3.581	.001
Competence	.456	.079	.606	5.773	.000
Objectivity	.253	.069	.332	3.648	.001
Integrity	.244	.067	.343	3.664	.000

The study results further revealed that accountants' objectivity was positively and significantly associated with the quality of financial reports ( $\beta = 0.253$ ;  $p < 0.05$ ). This finding is consistent with Gras et al. (2012), who examined accountant objectivity and the extent of fiscal reporting in the Spanish public sector and established that public institutions with higher levels of objectivity among accountants and auditors produced superior-quality financial reports. Similarly, the findings align with Yosep (2016), who investigated the effect of accountants' objectivity on financial reporting quality in the Indian public sector. Yosep (2016) reported that public sector organizations with objective auditors rarely issued qualified financial statements. Overall, these results indicate that accountants' objectivity positively influences the quality of financial reports.

Furthermore, the results presented in Table 7 show that accountants' integrity had a positive and statistically significant effect on the quality of financial reports ( $\beta = 0.244$ ;  $p < 0.05$ ). These findings are in line with Eginiwin and Dike (2014), who found a strong positive relationship between accounting ethics and the quality of accounting and financial reporting. The results also corroborate the findings of Ogbonna and Ebimobowei (2012), who examined the impact of ethical accounting standards on financial reporting in the Nigerian public sector and concluded that adherence to ethical accounting standards was significantly associated with improved financial reporting quality.

## **5.0 Conclusion**

The study concludes that competence, as a dimension of accounting ethics, has a positive and statistically significant influence on the quality of financial reports in the Nigerian public sector. Accountants demonstrated high levels of competence through strong professional knowledge, proactive engagement, and the provision of professional guidance on financial reporting matters. They were widely regarded as professionals by other public sector employees, communicated effectively with colleagues, regularly participated in educational seminars, and continuously updated their professional knowledge.

Furthermore, the study establishes that objectivity, as an ethical attribute, has a positive and significant effect on the quality of financial reports. Financial reports and opinions produced by public sector accountants were largely verifiable and capable of authentication. Although some weaknesses were observed in accountants' mental attitudes and occasional compromises in reporting practices, the overall level of objectivity exhibited contributed substantially to the production of quality financial reports in the public sector.

Finally, the study concludes that integrity, as an accounting ethical principle, positively and significantly influences the quality of financial reports. Public sector accountants were found to be reliable, trustworthy, and guided by strong moral principles. Their high level of accountability further enhanced the credibility and quality of financial reports produced within the public sector.

## **6.0 Recommendations**

Based on the study findings, several recommendations were proposed. First, public sector management should professionalize accounting departments by strengthening competence through merit-based recruitment and the provision of adequate on-the-job training opportunities.

Second, public sector institutions should ensure continuous professional development of accounting staff through internal capacity-building initiatives and sponsorship for relevant seminars and workshops. As risks in the public sector continue to evolve, accountants must

possess high levels of competence to effectively detect and prevent fraud and other losses. In addition, accounting personnel should be continuously trained in the application of information technology in accounting and auditing, given that most public sector operations are increasingly conducted within an IT-driven environment.

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