Office Ethics and Effective Administration in Tertiary Institutions in Rivers State

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DOI: 10.56201/ijee.v9.no7.2023.pg117.126

Abstract

The paper examined Office Ethics and Effective Administration in Tertiary Institutions in Rivers State. The paper used the qualitative approach in which literature were sourced to enhance the opinion of the authors. It looked at office ethics in the light of integrity, competence and mutual respect of higher school administrators as major character traits required for effective administration of tertiary institutions in Rivers State. The paper adopted the the Utilitarianism theory which is considered to be an ethical theory as an action is judged on whether its end result maximises good. It is also a consequential theory since the criterion for judging whether an action is right or wrong relates to its consequences. It concluded that integrity, competence and and mutual respect enhances the administrators performance in the judgment of members of the organizations as well as customers or stake holders. The paper suggested among others that termly integrity test should be conducted on administrators' on regular intervals.

Keywords: *Ethics, Integrity, Mutual respect, Competence, Tertiary Institutions, Rivers State*

Introduction

Every organization operates from the office. Be it electronic or physical office, the core of administration in any educational organization is office ethics. Tertiary institutions use ethics as synonymous to character. It is demonstrable in its cliche of graduating students in learning and character (ethics). This implies twin-concept grooming of graduates who are both sound in character and academics. This paper contemplates that administrators of tertiary institutions in Rivers State should in themselves live by example of this all time assertion. It is the advocacy of practicing what we preach. Ethics is interpreted as a certain culture of society that includes a specific form of values. While in scholarship researching, it is an ideology from social context or codes of conduct. The interpretation for the meaning associated with ethics varies greatly from society to society. An employee who goes contrary to the ethics of operation in the office, not only jeopardizes his own moral being, but also harms the interests of other members of the organization who with such employee. As a result, an employee is responsible for the consequences of any act of ethical defilement not only for his own life, but also for the lives of other people (Udom, 2012).

The nature of the work carried out by organization's employees especially at senior cadre requires a high level of professional ethics. For example, potential shareholders, stakeholders, and other users of financial statements rely heavily on the yearly financial statements produced by the administrators, as they can use these information to make informed decisions about investments or resource management. Steinberg (2015) argued that ethics in the world of organizations involves ordinary decency which encompasses such areas as integrity, honesty, and fairness which are the essential element for the proper conduct of office profession (Catacutan, 2016). Ashmeade et al. (2017) opined that the more an organization errs from moral and ethical standards, the more it is prone to opportunistic self-interest which will have negative effect on its reputation. Therefore, behaving in an ethical manner is seen as part of the social responsibility of organization, which itself depends on the philosophy that organizations ought to impact the society in ways that goes beyond the usual profit maximization objective (Adenubi, A., 2019). It is often argued in many instances that, it is in the interest of an organization that an employee should behave in a way that recognizes the need for moral and ethical content in strategic decisions as this will benefit the organization, especially in the long run.

A well run profession or business must have high and consistent standards of ethics in other to stand fast and to stand the test of time. A tension often exists between a company's financial goals and strategies to improve profit, and ethical considerations with concern for right behaviour. When the public loses confidence in the ability of the organization to prevent corporate misbehaviour, it often demands increased stakeholders engagement for urgent organizational image remediation (Nweke, 2017).

Motivation of Paper

Several companies have faced employee moral misconducts in several forms. administrators' job performance may be impacted when the ultimate aim of such a staff is to defraud the organization either in financial fraud, sexual misconduct or dishonesty. Good employees do not want to work for a business where unethical conduct is widespread, not investigated or not acted upon. The reputation of the business in the eyes of suppliers, customers, competitors, employees and other business partners (for example banks) can be damaging. Businesses may become overly internally focused in response to a fraud. For individuals that supervised the fraudster, the fraud can impact their reputation and therefore their career, particularly if the manager is in a financial role, as others will expect that given their expertise, they should have prevented the fraud. The case of administrators involving in sexual misconduct in the office has the tendency of distracting them from performing their routine roles. When staff are involved in such conducts of intimate familiarity with either the office boss or colleagues, there is the tendency of drop in report line and report rendering.

Definition of Terms

Office: This refers to as the various units of operation in any organization. Such units being electronic or physical building.

Integrity: refers to whether financial information can be verified and used consistently by investors and creditors with the same results. That is, reliability is the trustworthiness of the financial statements.

Ethics: The study of what are good and bad ends to pursue in life and what it is right and wrong to do in the conduct of life. The societal principles and standards by which individual's actions may be referred to as being either good or bad or right or wrong.

Mutual Respect: It involves the office ethics involving regard or respect for one another.
Competence: Ability of a administrator to deliver on the roles for which he or she was employed.

Theoretical Review

Utilitarianism Theory

Utilitarianism is considered to be an ethical theory as an action is judged on whether its end result maximises good (Beauchamp & Bowie, 1983); it is also a consequential theory since the criterion for judging whether an action is right or wrong relates to its consequences (Dellaportas et al., 2005). To this end, acts are right if they produce the greatest net benefit to society as a whole, where the social benefit equals social benefits minus social costs (Rachels, 1998). Duska et al. (2011) explained that "actions are right in proportion as they tend to promote happiness, wrong as they tend to produce the reverse of happiness" (p. 57). Happiness does not refer to one's own greatest happiness, but to the greatest sum of happiness of all concerned.
Premeaux and Mondy (2014) argued that a rule utilitarian decision-maker evaluates the rule under which the action falls. When following rules, they also argue that the decision may not lead to the greatest benefit in every situation; however, over the long term the rule will result in decisions that lead to the greatest social benefit. As an example, Premeaux (2019) found that US managers were much more likely to act in accordance with a "rule" philosophy. On the other hand, Premeaux and Mondy (2019) explain that act utilitarian decision-makers merely base their decisions on the outcomes or consequences of those decisions, and so choose the act which provides the greatest social good. As Fritzsche and Becker (1984) explain, however, two types of utilitarian decisions can be unethical, i.e., decisions that create personal gain at the expense of the society; and, decisions which result in relatively inefficient accomplishment of desired ends.

Moreover, it would appear that the application of the utilitarianism theory creates complications. De George (1995) claims that it is difficult to assess actions from a moral point of view and asks "How can we calculate consequences that are radically different from one another?" (p. 62-63). Premeaux (2009) found that US practitioners were much more likely to act in accordance with rule utilitarian philosophy. However, Premeaux (2009) questions whether the almost total reliance on the utilitarian philosophy by practitioners is in the best interests of society, and also in the long-term interest of businesses.

Concept of Office Ethics

Cressy et al. (2010) defined ethics as the agreed standards of what is desirable and undesirable and of right and wrong conduct or behaviour of a person, group, or entity. Laczniak (1993) referred to ethics as acts that guide employees on the basis of moral and behavioural principles. Moreover, Ambrose et al. (2018) viewed ethical values as overall values embraced by individuals and organizations. Individual ethical values are influenced by behaviour and what is thought to be right or wrong. Meanwhile, Irianto et al. (2019) referred to ethical values as being honest by following company policies and procedures. With ethical values present within themselves, any unethical activity may be restricted given that employees strongly believe in what is wrong and right. Nweke (2017) examined ethical values among enforcement (i.e. employees who are assigned to enforce unethical conducts) employees, who are found to be easily exposed to corruption. Hence, high ethical values (competence, confidence, and professionalism) was found to have the tendency to reduce the likelihood of unethical activities by employees in performing their job.

The existence and compliance of ethical values among employees can reduce fraud occurrence in organizations (Haron et al., 2017; Zandstra, 2012). For example, the Enron case became a point on the significance of ethical value existence. Zandstra (2018) stated that the collapse of Enron is attributed mainly to the failure of ethical responsibility. Ethical values can be established by developing and strengthening a set of ethics codes, training, top management support, compliance, and other specific ethics programs, such as hotlines, ethics groups, and staffing ethics officials (Andreoli & Lefkowitz, 2019). Several studies have examined the influence of ethical values on behaviour and job conduct of employees (Hunt et al., 1989). Scholars propose that ethical values may reduce the tendency of employees to commit fraud (Irianto et al., 2019; Dikolli, 2012). Thus, with ethical values embraced by a company, employees will naturally give favourable responses with healthy attitudes toward work and beneficial conduct (Baker & Andrews, 2016; Hunt et al. 2017).

People who have established strong ethical values are attributed to exhibit integrity and right ethical behaviour (Rockness & Rockness, 2015). Furthermore, with ethical values, the action employees encourage critical judgment in decision making (Zahra, 2017). Chen et al. (2017) found that employees lacking in ethical values will tend to commit bribery and corruption. In addition, executives lacking in ethical values will tend to ignore policies and procedures to pursue their self-interests. Therefore, unethical decisions and unethical behaviour will be likely to flourish among less ethical employees.

Integrity and Administrators' Job Performance

Steinberg (2012) argued that ethics in the world of organizations involves ordinary decency which encompasses such areas as integrity, honesty, and fairness which are the essential element for the proper conduct of administration profession (Chandler, 2017). Ashmeade et al. (2017) opined that the more an organization errs from moral and ethical standards, the more it is prone to opportunistic self-interest which will have negative effect on its reputation. Therefore, behaving in an ethical manner is seen as part of the social responsibility of organization, which itself depends on the philosophy that organizations ought to impact the society in ways that goes beyond the usual profit maximization objective (Adenubi, 1999). It is often argued in many instances that, it is in the interest of an organization to behave in a way that recognizes the need for moral and ethical content in strategic decisions as this will benefit the organization, especially in the long run. An ethically minded business entity invests less in advertising and their product and service are of high demand. administration ethics assists an organization to build its integrity and culture on a solid foundation. Before an organization can reap these benefits of administration ethics, the organization must invest heavily both in human capital development and organizational asset. Heysel (2013) opined that these investments take the form of both time and money, poses as a challenge to the organization.

The critical initial step in ensuring ethics is building up ethical leaders who can function adequately in every spheres of an organization in which administration is one of them (Shawver et al., 2017). This can be instituted by inculcating moral standards, awareness, intentions and judgement in the school curriculum in order to enhance learning environment. When leadership and ethical courses are properly handled in administration perspectives, students of today who will be leaders of tomorrow will be able to face the challenges that may arise in the future.
Every administration board should adopt codes of professional conduct in other to ensure that its members understand the responsibilities of being professional administrators. Fundamental to these codes is responsibility to the public, including clients, creditors, investors, and anyone else who rely on the work of administrators. In resolving conflicts among these groups, the administrator must act with integrity, objectivity, and independence even to the sacrifice of personal benefits. Jamnik (2017) opined that the extreme importance of integrity in ethics cannot be over emphasized. Therefore, there is a need to adopt thematic approach in educating professional administrators on integrity in order to meet up with the global ethical standards and to accommodate variances in the ethical traditions and practices between nations and culture as this is to enhance the acknowledgement of ethical principles in the conduct of business and professional activities on regular basis (Tweedie D. et al., 2013).

Competence and administrators' Job Performance

Competence relates to the administrators ability to delivery on the task employed for. The burden of ethics lies on the fact that one should accept responsibility on ability to deliver based on acceptable standards. Ramanna and Sletten (2018) maintained due to the nature of finance and office professions it is critically important to be competent in the professions. The nature of administrator' jobs position them in a special manner for a trusting relationship with their employers, clients, or the general public that relies on their professional competence, guidance and judgment for decision making. Consequently, the decisions could influence the process of resource allocation not only in a particular industry but also in the whole economy. administrator are expected to be competent and reliable due to the status of their professionalism's ethical standards. Thus, ethics and competence are key actors for maintaining the confidence of clients and the public.

Professional administrator are expected to adhere to certain principles and ethics in financial reporting in order to improve and promote public assurance and confidence for the reliability and credibility of financial statements (Kalshoven, Hartog & Hoogh, 2011). The form of the tasks practiced by administrator needs high levels of competence. These high ethical standards as supported by the various stakeholders of the firm are expected to inform the administrator in the preparation of financial statements (IFRS Foundation, 2015). Stakeholders such as government, financial institutions, shareholders, creditors, potential shareholders, employees, host communities, competitors and the various other users of financial statements or other records involving monetary transactions rely heavily on the reliability, truthfulness, integrity and confidentiality of the financial statements produced regularly by the organization. The stakeholders therefore expect the administrator who prepare these financial statements to observe high ethically standards as they rely on the financial statements to make informed choices and investments decisions. With an understanding of the ethical practices, administrator will be able to overcome ethical dilemmas, thereby making informed decisions and right choices competently, which may out-rightly not benefit the company but the public who relies on the report from the administrator (Ramanna & Sletten, 2014). Additionally, the office profession is informed by service to the public and therefore it prescribes to its own ethical standards. The distinguishing feature of the office profession is its focus on serving public interest and acting professionally and competently while observing high standards beyond the fees paid by the client. The administrator has an obligation to cater for the interest of all stakeholders.

Aroeoshegbe et al. (2017) unravel the impact of ethics on audit quality revealed that office ethics have a positive and significant relationship with audit quality. The study also revealed that office ethics play a vital role in improving the auditor's expertise and competence. Therefore, there is a need to standardize and strictly enforce the office ethics both by the standard setters and other stakeholders such as the organizations, professional bodies and tertiary institutions. Nwanyanwu (2018) in his own study revealed that good office ethics helps in mitigating fraud in Nigerian Banks. When the public loses confidence in the ability of the market to prevent corporate misbehaviour, it often demands increased government regulation.

Mutual Respect and administrators' Job Performance

Disrespect occurs when people do not regard the right of others. Mutual respect is a critical aspect of office ethics. Those within (staff) and without (customers, vendors) deserve to be accorded respect. According to DiNapoli (2007), four elements are involved when an employee is mutually disrespectful. This includes a need, the opportunity, and rationalization within the mind of the employees, low chance of getting caught in the act of misconduct as well as justification that the results will be achieved from the rationalization.

When discussion on moral fraud is made, it must exhibit three drivers that are described in the fraud triangle. Kassem & Higson (2012) state that opportunity and capability are elements in the fraud triangle that demonstrates how people involved in fraud are influenced by their long stay in the organization. In fact, employees who have already stayed for a long time in the organization usually are found to have gained trust within these companies. These people also understand better the organization controls regarding fraud. Therefore, it is easy for them to manoeuvre and get ways of undertaking fraud while concealing it capacity to be caught. Employees having worked in the organization for many years have probably operated in almost all departments. All over these years, the employees have been promoted to different ranks and other employees start reporting to them. Their position does not warrant the other staffs question their integrity or actions. These are circumstances that create opportunity for such an employee to commit fraud even in the slightest event they may find impossible to do so. They are events that can be compared to leaving the safe unlocked because of trusting a person. These opens doors are the opportunities for the person to carry out nefarious activities.

Motivation and pressure are other elements that drive employee fraud in an organization. For example, an employee with financial problems, divorced or relationship difficulties that are driven by financial factors will most likely commit fraud to take care of these problems. In fact there are circumstances that create a lot of pressure among employees to look for alternative methods of raising income. Like any other crime, fraud usually needs motivation such as greed, financial difficulty or even financial need to enrich oneself (Greve, Palmer and Pozner, 2010). The rationale behind fraud is another driver of why employees commit such actions of betrayal to their organizations. Fraudsters just like other types of criminals will always give a rationale for their actions. For example, a long serving employee may get even with the organization and overlook the person in searching for a better candidate. Additionally, employees having served

the organization for a long term may feel that they are superior and can play around with the company rules (Chirasha and Mahapa, 2012).
Even though the drivers of fraud may be considered theoretical, they actually happen and have been evidenced in organizations all over the world. However, the opportunity to commit fraud by employees will depend of the type of organization and the effectiveness of the whistle blow system (Robinson, Robertson & Curtis, 2012). Therefore, it is important for organizations to be vigilant enough in ensuring that its controls are tight as well as the oversight is strong enough for the purpose of identifying events that may lead to occurrence of such events. Brytting, Minogue and Morino (2011) states that being able to recognize the drivers of fraud is a good starting point that can help organizations in reducing fraud incidences. Even though assignation and internal controls are good, it is crucial for organizations to recognize that they are dealing with human elements as a measure that can help in preventing the occurrence of fraud. With primary focus on financial statement fraud, internal auditors are capability of detecting fraud occurring in an organization (Wyk, 2013).

Organizations frequently do not desire to confess that their employees are stealing from them, yet they know that many try to and a few make it. Most organizations prefer to absorb losses which eventually become very costly in the long run (Raczkowski and Schneider, 2013). The deceitful behaviours of employees are the main reasons of losses in organizations. Poor business performances and inadequate supervision generate an atmosphere for unethical workers to utilize a range of means to commit fraud from their employers. Reported fraud cases only represent tip of the iceberg.

Conclusion

This paper discussed issues around the influence of ethics on administrators' job performance in a way that organizational effectiveness is improved. In the same way, integrity, competence and and mutual respect enhances the administrators performance in the judgment of members of the organizations as well as customers or stake holders.

Recommendations/Way Forward

Based on the reviewed analysis and opinions of scholars, the paper therefore recommends as follows:

1. Integrity test should be conducted on tertiary school administrators on termly basis by government

2. Ethics should be incorporated as a General Course in all the academic departments in tertiary institutions in Rivers State

3. Mutual respect which involves transparency, prompt report to stakeholders should be encouraged by government to ensure school administrators carry out same to the later.

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