

The Effect of Virtue Ethics in Combating Unethical Practices in the Nigeria Public Sector. A Study of Gombe State Public Service

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Abstract

The research aims to highlight the effect of virtue ethics in combating corruption in the Gombe state public service. A comprehensive review of the existing literature is conducted, wherein the effect of virtue ethics in combating corruption in the Gombe state public service in Nigeria are discussed. Data collected from both primary and secondary sources, such as surveys and interviews, is analyzed to understand the virtue ethics in combating corruption in the Gombe State public service. The multiple linear regression model was used for this study to understand the underlying relationships between the various factors that contribute to virtue ethics in combating corruption. The results from this analysis are discussed to identify key areas where corruption can be reduced. The findings from the study are expected to be of benefit to the public service in Gombe State, as well as to the nation as a whole.

Keywords: *Corruption, Virtue, Ethics Public Sector, Nigeria, Gombe State.*

1.0 INTRODUCTION

1.1 Background to the Study

The major factor affecting the transformation of socio-economic of Nigerian states and the country at large is corruption. Public trust, organizational effectiveness, and good governance are all significantly harmed by unethical practices in the public sector (Hood, 2010; Maesschalck and Verhoest, 2017). With charges of pervasive corruption, nepotism, and power abuse in the public sector, Nigeria, like many other nations, has been addressing these challenges (Adewale, 2019; Transparency International, 2021). Unethical practices particularly corruption in the public sector have a negative impact on the economy and many other sectors of the nation, including the Gross Domestic Product (GDP). The estimated gross domestic product (GDP) of Nigeria, which was the

greatest economy in Africa as of 2022, was \$477.38 billion. Egypt is the second-largest continent, with a GDP of around \$475.23 billion, Nigeria accounts for 71% of West Africa's GDP and 27% of the continent's GDP. (Trading Economics, 2020; Okonjo-Iweala, 2018; and Obafemi, 2023).

In Nigeria, the public sector is vital to the administration and delivery of services to the populous. However, the public sector in Nigeria has various obstacles, including social, economic, and political issues that substantially limit the nation's progress. And one of the significant difficulties that is confronting Nigerians' public sectors across the 36 states as at date is the growing rate of unethical practices particularly corruption in the public services. Corruption is a phenomenon that many people involve the abuse of public office for personal gain (immediate wealth), and neglect the virtue of integrity, transparency, accountability and effectiveness of public institutions, leading to a loss of public trust and it reduces the quality of public services (Taimin *et al.*, 2023). Virtues are wonderful habits of the heart (soul/psyche) and intellect (or learned dispositions), according to Papouli (2018), who references Aristotle (2004), and are vital for the formation and maintenance of good ethical character and behavior. In this view, the introduction of virtue ethics presents a compelling possibility to establish an integrity-based, accountability-driven, and transparent public sector culture in Nigeria.

Despite various researcher's findings it appears that, their studies had identified the problem and it causes of corruption but yet there's no single studies that provide an insight that trace ethical compliance of public servant/civil servant in combating corruption in Nigeria particularly Gombe state. According to Transparency International's (TIs) Corruption Perceptions Index (CPI) for Nigeria, there appeared to be an excessive surge in corrupt activities in the nation's public sector or government business. The corruption index showed an uneven movement of corruption between the lowest point of 1.0 in 2001 and the highest point of 2.7 in 2008, slipping slightly to 2.5 in 2009 before increasing to 2.7 in 2012, slipping back to 2.6 in 2015, and maintaining its rank at 2.6 (146 out of 180) in 2019 at 2.6 (146 out 180) only slip back a little to 2.5 in 2020 (149 out of 180) which rated Nigeria as the second most corrupt country in West Africa, with Guinea-Bissau being the only country in the sub-region that is more corrupt (Phillip, Obiora, and Omote, (2022). The research aims to highlight the effect of virtue ethics (transparency and accountability) in combating corruption in the Gombe state public service. Additionally, the study intends to understand the virtue ethics in combating corruption in the Gombe State public service and provide recommendations for effective measures to combat corruption in the public service.

2.0 REVIEW OF RELATED LITERATURE

2.1 CONCEPTUAL REVIEW

2.1.1 These Concept and Types of Corruption

There is no universally accepted definition of corruption. Different scholars interpreted corruption differently owing to intricacy of the word corruption other consider corruption as a concept while others explain it using various terms. Dada (2014) cited in Othniel (2018) asserted that "corruption is a concept that is difficult to define because of its multi-dimensional nature. There is no single description that is sufficient to appropriately convey the notion. According Ofoeze (2004) as cited in Keeper (2012) and Adegoke (2017) corruption refers to an action or

inaction of a person, or group (public or private) deliberate action to secure advantages for self, or relation, friend, associate or group(s) in a manner that defame from the accepted regulations, ethical standard or code of conduct and hence constituting a caricature of justice, equity and fair play. Also, may be noted in McShane and Nilsson (2010) referenced in Othniel (2018) corruption “is when a holder of public office motivated by self-centered gain gives preferential treatment to himself other than not officially approved. Any effort of abused of entrusted power for private advantage other than maximizing the organizational profit is alluded to as corruption. This concept is reinforced by Adebayo (1986), defines corruption by listing its attributes in an ascending order which inter alia include; using official stationery for self; using government drugs, dressings and hospital equipment for private reasons.

According to Rose-Ackerman (1999) defined corruption as the "abuse of public office for personal or private gain" (p. 13). The World Bank (2021) “corruption refers to the dishonest or fraudulent conduct by those in power, typically involving bribery, embezzlement, nepotism, or favoritism” (para 1). Corruption is the exploitation of public authority for private benefit, often resulting in the distortion of policy and the erosion of public trust” (United Nations, 2004, p.4). whilst Mauro, 1995, p.8 “corruption signifies the violation of established rules and norms, involving acts of bribery, fraud, or other dishonest practices that distort decision-making processes and harm public welfare”. Tanzai (1995) cited in Begovic (2013) proposed corruption as the intentional non-compliance with the arm’s-length principle aimed at gaining some profit for oneself or for associated individuals from this behavior.”

2.2 EMPIRICAL REVIEW

Unethical practices in the public sector of Nigeria, particularly within the Gombe State public service, have raised concerns about transparency and accountability. This empirical review delves into the impact of virtue ethics on combating unethical behaviors in the public sector, focusing on transparency, accountability, clarity of work, goal congruence, and professionalism. By examining existing literature, this review aims to identify the methodologies, major findings, recommendations, and some of these studies are reviewed base on the objective set out in this study. Adeleke and Muhammad (2018) investigated the impact of transparency and accountability on reducing unethical practices in the Nigeria public sector. The researchers employed a qualitative research method, including interviews and document analysis, to explore the perceptions of public servants in Gombe State. The study found that enhancing transparency and accountability mechanisms led to a decrease in corrupt practices and improved public trust in the government. Also, Olaniyan and Omotola (2017) conducted a study on transparency and accountability in the Nigerian public sector. They employed a mixed-method approach, including surveys and interviews, to explore the perceptions of public servants. The study found that enhancing transparency and accountability mechanisms led to a reduction in corrupt practices and improved public trust in government institutions. Adegbite (2020) investigated the importance of clarity of work in promoting ethical behavior in public organizations. Through a case study of the Gombe State public service, they highlighted the role of clear job descriptions and communication channels in reducing unethical conduct.

2.3 THEORETICAL FRAMEWORK

Studying the role of virtue ethics in combating corruption in the public sector in Nigeria, particularly in Gombe State, requires a theoretical framework that can provide a full knowledge of the problem. Here are three theories that could be relevant in assessing the relationship between virtue ethics and corruption:

2.3.1 Virtue Ethics Theory (VET)

Aristotle is often credited as the original proponent of virtue ethics theory. In his work "Nicomachean Ethics," Aristotle argued that virtuous character traits (like courage, temperance, and justice) are important for living a good life (Aristotle, 4th Century BCE). In the 20th century, philosophers like Elizabeth Anscombe, Alasdair MacIntyre, and Rosalind Hursthouse revitalized interest in virtue ethics. Anscombe, in her seminal paper "Modern Moral Philosophy" (1958), criticized contemporary ethical theories like consequentialism and deontology and called for a return to a concept of ethics based on virtue. Virtue Ethics theory is an approach to ethics that emphasizes the role of one's character and virtues in moral philosophy rather than either doing one's duty or acting in order to bring about good consequences. This approach to ethics has its roots in ancient Greek philosophy with the teachings of Plato and Aristotle, and was further developed through the work of modern philosophers such as Elizabeth (1958), MacIntyre (1981) and Hursthouse (1999). The central premise of virtue ethics is that morality's primary function is to develop good character traits over time, and that these traits will in turn promote good behavior. Virtue ethics proposes that ethical decisions cannot be made in a vacuum devoid of context, history, or culture, but are instead intimately connected to the habits and character of the moral agent (Hursthouse, 1999).

However, virtue ethics has gained renewed attention in recent years as an alternative to other ethical theories, such as consequentialism and deontology. Many contemporary scholars have explored the application of virtue ethics in various fields, including public sector ethics. In the context of this research, virtue ethics could be a useful lens for examining unethical practices in the Nigeria public sector. According to virtue ethics, unethical practices could be seen as stemming from a lack of virtuous character traits among public officials. Therefore, the solution to these issues might involve promoting the development of virtues among public servants. Virtue ethics could also provide a framework for understanding the role of moral

2.3.2 Institutional Theory

Institutional theory, propounded by Meyer and Rowan (1977), emphasizes the influence of organizational structures and social norms on individual and organizational behavior. It posits that social structures and organizations significantly shape individual behavior and decision-making (Scott, 2014). However, this theory has shortcomings that make it unsuitable as a key framework for studying the effect of virtue ethics in combating unethical practices in the public sector, particularly in Gombe State, Nigeria. Firstly, institutional theory primarily focuses on external factors, such as formal rules and norms, while overlooking the significance of individual moral agency and ethical reasoning (Hodgson, 2015). Virtue ethics, on the other hand, emphasizes the cultivation of personal virtues and moral character as the foundation for ethical decision-

making. Secondly, institutional theory assumes that institutions are rational and effective in achieving their intended goals, but this assumption may not hold true in the Nigerian context, where corruption and weak governance prevail (Obi, 2018). Therefore, a more comprehensive approach that integrates virtue ethics, individual moral agency, and an understanding of the specific socio-cultural and political dynamics of Gombe State is necessary to study and address unethical practices in its public sector.

2.1.5 Concept of Public Service

In accordance with section 277 (91) of the Federal Republic of Nigeria's 1979 Constitution, which is now found in section 169 of the 1999 amendment to the Constitution, the civil service (Ministerial departments), statutory corporations or parastatals, judiciary, legislature, educational institutions, Nigeria Police or Armed Forces, and other organizations in which the Federal or state government has a financial interest Osawe (2015), quoting Arowolo (2012), states that the public service is a body or department within the executive arm of government entrusted with aiding in the formulation and execution of governmental policies. Its major aim is to give crucial services to people, not to maximize profit, but an institution founded to deliver essential services to the people. Peter (2016) defines public service as to be the collectivity of specialized government institutions or agencies established by law, sponsored by public money and staffed by professionals and career bureaucrats for the aim of executing public policies.

2.4 The Extent of which Transparency Positively Related to Corruption

Transparency refers to the openness and accessibility of information, actions, and decision-making processes within an organization or system. It involves sharing relevant information with stakeholders and making it readily available to promote trust and understanding (Bovens, 2007; Hood, 2006). The study by Adeleke and Muhammad (2018) investigated the impact of transparency and accountability on reducing unethical practices in the Nigeria public sector. The researchers employed a qualitative research method, including interviews and document analysis, to explore the perceptions of public servants in Gombe State. The study found that enhancing transparency and accountability mechanisms led to a decrease in corrupt practices and improved public trust in the government. Also, Olaniyan and Omotola (2017) conducted a study on transparency and accountability in the Nigerian public sector. They employed a mixed-method approach, including surveys and interviews, to explore the perceptions of public servants. The study found that enhancing transparency and accountability mechanisms led to a reduction in corrupt practices and improved public trust in government institutions.

2.5 The Extent of which Accountability Positively Related to Corruption

Accountability refers to the obligation of individuals or organizations to take responsibility for their actions, decisions, and their impact on stakeholders. It involves answering for one's actions, providing justifications, and accepting consequences when necessary (Bovens, 2010; Behn, 2001). Research conducted by Ibrahim and Abubakar (2020) focused on the role of professionalism and accountability in combating unethical practices in the public sector of Gombe State. The study utilized a case study approach, interviewing public officials and stakeholders, and highlighted the importance of upholding professional standards to prevent misconduct. The

findings underscored the significance of training and development programs in promoting professionalism and ethical conduct among public servants. Akande and Ogunleye (2019) focused on the role of professionalism in addressing unethical behaviors in public service. Through a qualitative study, they highlighted the significance of professional training and development programs in fostering ethical conduct among public officials.

3.0 RESEARCH METHODOLOGY

3.1 RESEARCH DESIGN

The cross-sectional field survey and quantitative technique research design used in this study allowed for the simultaneous gathering of data for the independent and dependent variables. The use of field surveys is justified by their non-experimental design, which measures the variables and uses statistical methods to examine their effects rather than controlling for or manipulating independent variables or treatments (Kumar, 2014). The field survey's strength is in its capacity to use questionnaires to randomly select individuals and obtain snapshots of their experiences, practices, and attitudes in a field environment (Creswell, 2008). Additionally, they have a high degree of external validity, are adept at capturing and controlling a huge number of variables, and can examine issues from several angles or by leveraging using multiple theories (Sarantakos,2012). However, they are weak in terms of internal validity (cause-effect relationship), they are also subject to non-response bias as well as social desirability (Creswell, 2008). In this study, the researcher does not have control over sample, as such, field survey design was considered appropriate, despite its weakness. Moreover, it is widely used in social sciences and business research (Kumar,2014).

3.2 SOURCES OF DATA COLLECTION

One of the main research instruments was a questionnaire given to staff members who represented their respective workplaces. The purpose of the questionnaire instrument selection is to obtain primary data from participants in order to meet the goals of the study. The questionnaire used to gather data for this study asked respondents to score their opinions on a set of predetermined categories using five-point Likert scales.

3.2.1 Description of the Instrument

In order to obtain relevant data for the survey, this study will employ appropriately adopted questionnaire questions. Section A of the questionnaire will include demographic information and Section B of the questionnaire will include items related to the construct of virtue ethics (transparency, accountability, clarity of work, goal congruence, and professionalism). The items will be given to respondents face-to-face and their responses will be obtained using five-point Likert scales itemised as (Strongly Disagree, Disagree, Undecided, Agree, Strongly Agree).

3.2.2 Procedure for development of Instrument

Due to the researcher's exposure to theoretical and empirical literature, a large pool of statements on the questionnaire were developed, with a focus on the relationship between transparency and corruption, accountability and corruption, clarity of work and corruption, goal congruence and corruption, and professionalism and corruption.

3.3 POPULATION AND SAMPLE SIZE

3.3.1 Population of the Study

This study's overall population is 19,086 obtained from selected small and medium-sized of Gombe State public sectors (Gombe State Bureau of Statistics 2023). The population of this research is shown below.

3.3.2 Sample Size

The sample size for this study is 390. The sample size for this study was based on the mathematical model developed by Taro Yamani (1964) formulae. This is to say that the sample size is 390.

$$n = \frac{N}{1 + N(e)^2}$$

Where by:

n = sample size

N = the population of the size 52

e = level of significance (0.05)

1(t) constant

Applying the above model, we have

$$n = \frac{19086}{1 + 19086(0.05)^2}$$

$$n = \frac{19086}{1 + 19086(0.0025)}$$

$$n = \frac{19086}{1 + 47.7}$$

$$n = \frac{19086}{49}$$

$$n = 390$$

3.4 SAMPLING TECHNIQUE

In a quantitative research design, simple random sampling is frequently used (Rahi, 2017). Participants have an equal opportunity to participate in the study. It is advantageous in investigations where the study population is homogeneous and the research population is distributed evenly (Cohen W, Nelson). Simple random sampling is impartial, a representative, and offsetting confounding impacts from known and unknown characteristics of the research population.

This study selected a basic random sample from Gombe State public service using predetermined criteria. All individuals in the population would, in theory, have an equal probability of being selected for the sample using these randomization techniques (Stockemer, 2019). It is also a fair and impartial method of selection (Fink, 2003); with proper planning, the sample can be representative of the total population.

Like any other sampling technique, simple random sampling has its advantages. Using unbiased random selection is crucial (Sharma, 2017). Population representativeness; equal chance of selection for each sample; Randomization minimises the confounding effect of known and unknown parameters (Stockemer, 2019). (Reitermanova, 2010).

3.5 VALIDATION OF INSTRUMENT

The instrument for the data collection in this study is questionnaire. This is considered appropriate due to the nature of the study variables which are measured using perception measure in prior studies (Baer & frees,2003, Namugenyi, 2012, Larreta,2011). Therefore, the instruments were validated in terms of its validity and reliability.

3.5.1 Reliability

Reliability test was used to test the internal consistency of the questionnaire. In establishing internal consistency, the Cronbach alpha and composite reliability is employed. The rule is that both statistics should be 0.7 and above (Ali, Hussin, Hadad, Al-Ramahi, Almubaydeen and Abel, 2022).

3.5.2 Validity

Validity is the capacity of an instrument to measure what it was design to test with accuracy, guaranteeing that the outcomes are indeed what they seem to be Saunders (2009). It assesses the suggested instrument's precision. The primary concerns regarding the validity of an instrument are its ability to measure accurate and, more significantly, its capacity to assess the study's objectives (Murphy, 2020).

Construct validity was tested in two dimensions: convergent and discriminant validity. Convergent validity is used to assess the extent to which test instruments actually measure what theory purports while discriminant validity aimed at establishing heterogeneity among items that are not theoretically related (Sarantokos, 2005). The Content Validity Index (CVI) was computed by obtaining the proportion of the items assessed as valid by the total number of items below:

Detailed computation of Content Validity Index (CVI)

Content Validity Index (CVI) = Valid items/Total number of items.

For Transparency in Relation to Corruption

Expert 1: Rated items 1,3 and 4 as valid = $3/4= 0.8$

Expert 2: Rated items 2, 1 and 3 as valid = $3/4= 0.8$

Expert 3: Rated items 2, 3 and 4 as valid = $3/4= 0.8$

Expert 4: Rated items 1,3, 2and 4 as valid = $4/4= 1.0$

Expert 5: Rated items 2,1,3 and 4 as valid = $4/4= 1.0$

Total (mean) $4.4/5= 0.9$

For Accountability in Relation to Corruption

Expert 1: Rated items 2,1 and 4 as valid = $3/4= 0.8$

Expert 2: Rated items 4,3 and 1 as valid = $3/4= 0.8$

Expert 3: Rated items 3,1 and 4 as valid = $3/4= 0.8$

Expert 4: Rated items 2,3,1 and 4 as valid = $4/4= 1.0$

Expert 5: Rated items 3,2 and 1 as valid = $4/4= 0.8$

Total (mean) $4.2/5= 0.84$

Average CVI for the 5 experts is $0.9+ .84+0.9+0.84+.92 = 4.4/5 = 0.9$

Convergent validity this was done to see if all the measured items for constructs agreed. When the item loads of the intended construct are critical area ratios and their basic loadings are significantly greater than 0.5, then there is sufficient evidence of convergent validity (Hair, 2014)

Discriminant validity refers to the extent to which items vary between constructs or testing of distinct constructs. Examining correlation coefficients between indicators of interrelated constructs is used to assess discriminant validity. It necessitates that items within the model rely more heavily on their constructs than the average variation explained by the constructs (Hair, 2014). The outcome of the discriminant validity test also represents the output of the common method.

3.6 METHOD OF DATA ANALYSIS

The aim of this study is to test the effect of virtue ethics in combating unethical practices in Gombe state public service. This suggests the use of parametric statistics such as regression. As such multiple regression was used to test the direct effect of independent on the dependent variables

Model Specification

Multiple Linear Regression: (to test the hypotheses at 0.05 level significance)

The multiple linear regression model was used for this study. On the foregoing, the following model was developed to test the rate of change in the independent variables (transparency, accountability, clarity of work, goal congruence and professionalism). It is important to consider how transparency, accountability, clarity of work, goal congruence and professionalism integrated in combating unethical practices systemizing a multiple linear regression model.

$$UPC = \beta_0 + \beta_1 TPY + \beta_2 ACT + e$$

Where:

UPC= Unethical Practices (Corruption)

TPY= Transparency

ACT= Accountability

β_0 = Constant

e= error term for the model that is, differences between the observed value and the predicted value of corruption prevention.

3.7 TESTS FOR THE ASSUMPTION OF PARAMETRIC STATISTIC

Field (2009) asserts that some assumptions about the study population are made by parametric statistics like regression. Regression models, according to the author, are predicated on the following assumptions: a normally distributed population, no multicollinearity among the independent variables, homogeneity (equal variance throughout the population), and a linear

relationship between the independent and dependent variables. As a result, the study examined the parametric statistics assumption in the context of normality.

3.7.1 Test for Normality

Field (2009) proposes two methods for determining whether research is typical. These are geographic and statistical methods. The Kolmogorov-Smirnov test and Skewness and Kurtosis are also used in the statistical procedure. Kolmogorov-Smirnov and Shapiro-Wilk tests were utilised in this investigation. As a general rule, in order to verify normalcy, the tests must be non-significant above 0.05.

3.7.2 Homogeneity test

Parametric statistics assume that the variance is equal throughout the study population. To test for equality of variance, Field (2009) suggests the use of Levene's test. This was applied should not be significant and the variances of all the variables shall be equal.

3.7.3 Multi-collinearity

Multi-collinearity describes a situation where the independent variables are highly correlated. In testing for the absence of multi-collinearity, scholars suggest the use of variance inflation factors and the tolerance. The threshold is that VIF shall not exceed 10 and tolerance should not be less than 1 to establish the absence of Multi-collinearity (Field), this was not used in this study.

DATA PRESENTATION AND ANALYSIS

4.1 DATA PRESENTATION

The study presents the data so obtained from field. A total of three hundred and ninety (390) questionnaire which is equivalent to the sample size for the study were administered on the Gombe State public service employees. The number of questionnaires administered was gotten from 4 places (Ministries, Department and agency, and Tertiary institution) which was on the staff of each of place of work, which was not arbitrarily determined but based on their staff population. Out of these totals, 349 were filled and returned. This represents 90% of the total number of questionnaires returned. It shows that the questionnaire has covered to a large extent that gives the researcher the required data expected to make significant inferences.

Table 1. Demographic Characteristics of Respondents

Gender		
Feature	Frequency	Percentage
Male	209	59.9
Female	140	40.1
Total	349	100.0
Age Range		
Feature	Frequency	Percentage
Under 25	59	16.9
25-35	201	57.6

36-45	62	17.8
46-55	20	5.7
56-above	7	2.0
Total	349	100.0
Educational Qualification		
Feature	Frequency	Percent
Secondary School	57	16.3
NCE/HND	34	9.7
Bsc. Degree	201	57.6
Msc. Degree	46	13.2
Phd.	11	3.2
Total	349	100.0
Work Experience		
Feature	Frequency	Percentage
Less than 2 years	68	19.5
3-5 years	143	41.0
6-9 years	71	17.5
10-above years	67	19.2
Total	349	100.0
Place of Work		
Future	Frequency	Percentage
Ministries	150	43.0
Department and Agency	124	35.5
Tertiary Institution	75	21.5
Total	349	100.0

Source: Field Survey 2024

Table 1 shows that 209 respondents representing 59.9% are male, while 140 respondents representing 40.1% are female. The table also shows that the majority of the respondents which is 201 representing 57.6% are within the ages of 25-35. While 62 of the respondents representing 17.8% are within the age range of 36-45 years. But 59 of the respondents representing 16.9% are within the age of 25 years. While 20 and 7 of the respondents representing 5.7% and 2.0% are within the age range of 46-55 and 56-above respectively.

4.3 DATA ANALYSIS

The Qualitative data collected through questionnaire was analyzed using multiple linear regression and correlation analysis through thematic analysis to identify research objectives as follows:

4.3.1 Multiple Linear Regression

Multiple linear regression is a statistical method that models the relationship between a dependent variable and two or more independent variables by fitting a linear equation to observed data, as described by Kutner *et al.* (2004). The model assumes a linear relationship between the variables, normally distributed errors, and no multicollinearity among predictors. Parameter estimation is typically done using ordinary least squares (OLS), and coefficients represent the

change in the dependent variable for a one-unit change in the corresponding independent variable while holding other variables constant. Model evaluation involves metrics like R-squared, adjusted R-squared, F-statistic, and p-values, and it's crucial to validate assumptions such as linearity, normality of residuals, homoscedasticity, and absence of multicollinearity for the model to be valid and reliable across various fields like economics, social sciences, and healthcare.

Table 2: The extent of which transparency positively related to corruption in the Gombe State public service.

Model		Coefficients			T	Sig.
		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta		
1	(Constant)	-1.975	.518		-3.814	.000
	Transparency	1.436	.053	.822	26.888	.000
	R-Square	.676				
	F-Value	722.982				

a. Dependent Variable: Corruption

Source: SPSS output

Significant level at 5% probability

Table 7 above shows that the coefficient value of 1.436 represents the effect of the transparency variable on corruption. In this context, it suggests that for a one-unit increase in transparency, corruption is expected to decrease by 1.436 units (assuming a positive relationship). The t-value of 26.888 indicates the significance of the coefficient for the transparency variable on corruption. A high t-value suggests that the effect of transparency on corruption is statistically significant, meaning that the relationship is unlikely to be due to random chance. The p-value of 0.000 is the significance level associated with the t-value. With a p-value less than 0.05, it indicates that the effect transparency on corruption is statistically significant. The R-squared value of 0.676 represents the proportion of variance in corruption that can be explained by the transparency variable in the regression model. An R-squared of 0.676 suggests that approximately 67.6% of the variability in corruption can be explained by transparency. The F-value of 722.982 is associated with the overall significance of the regression model. A high F-value indicates that the model as a whole is statistically significant in explaining the relationship between transparency and Corruption.

Table 2: The extent of which accountability positively related to corruption in the Gombe State public service.

		Coefficients			T	Sig.
		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta		
1	(Constant)	-1.483	.255		-5.821	.000
	Accountability	1.937	.036	.944	53.291	.000

R-square	.891
F-value	2839.922

a. Dependent Variable: Corruption

Source: SPSS out

Significant level at 5% probability

Table 8 above shows that, the coefficient value of 1.937 represents the effect of the accountability variable on Corruption. In this context, it suggests that for a one-unit increase in accountability, Corruption is expected to decrease by 1.937 units (assuming a positive relationship). The t-value of 53.291 indicates the significance of the coefficient for the accountability Variable on Corruption. A high t-value suggests that the effect of Corruption on accountability is statistically significant, implying that the relationship is unlikely to be due to random chance. The p-value of 0.000 is the significance level associated with the t-value. With a p-value less than 0.05, it indicates that the effect of accountability on Corruption is statistically significant. The R-squared value of 0.891 represents the proportion of variance in Corruption that can be explained by the accountability variable in the regression model. An R-squared of 0.891 suggests that approximately 89.1% of the variability in Corruption can be explained by accountability. The F-value of 2839.922 is associated with the overall significance of the regression model. A high F-value indicates that the model as a whole is statistically significant in explaining the relationship between accountability and Corruption.

CONCLUSION AND RECOMMENDATION

5.1 Conclusion

The study examines the effect of virtue ethics in combatting unethical practices (corruption) in the Gombe State public service. findings revealed that transparency, accountability have significant effect on corruption in the Gombe state public service. It can be concluded that enhancing virtue ethics in government employees will reduce the tendency of corrupt practices in public service. this is good reason for alignment of findings on the same research issue and these entails so much field of accounting. Virtue ethics has also made the public service very much alive in that, reduction of corruption have absolute control by virtue ethics. Moreso, relationship between virtue ethics and corruption is regarded as the bedrock of government development were prudence and consistency are expected. Enhancing transparency, accountability, clarity of work, goal congruence and professionalism could form the basic pillars of development in the public sector in Gombe state.

5.2 Recommendations

1. **Emphasis on Character Development:** Virtue ethics focuses on developing virtuous character traits such as honesty, integrity, fairness, and courage. Efforts should be made to instill these virtues in individuals from an early age through education, moral upbringing, and organizational culture-building.
2. **Promote Ethical Leadership:** Leaders play a crucial role in shaping organizational culture and setting ethical standards. By embodying virtues such as honesty, transparency, and accountability,

leaders can set a positive example for others to follow. Organizations should prioritize the selection and development of leaders with strong moral character.

3. Encourage Self-assessments: Virtue ethics encourages individuals to reflect on their actions and motivations, considering whether they align with virtuous principles. Implementing practices such as regular ethical reflection sessions, self-assessments, and moral education programs can help individuals become more conscious of their ethical responsibilities and behaviors.

4. Strengthen Ethical Codes and Policies: Organizations and governments should develop clear ethical codes of conduct and policies that outline expectations for behavior and consequences for ethical violations. These codes should be regularly reviewed, updated, and enforced to ensure they remain relevant and effective in combating corruption.

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