

# Bridging the Ethics Gap: Reaffirming the Role of Accounting Ethics in Professional Practice Through Content Analysis

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## Abstract

**Purpose:** The study was conducted to examine how ethical principles in accounting serve as the foundation for professional practice. It seeks to identify the factors that influence accountants to engage in unethical practices and to highlight the implications of such behaviour on financial reporting credibility and overall economic well-being.

**Design/methodology/approach:** This research adopts a qualitative design using content analysis of secondary data, including professional codes of ethics, academic literature, and relevant accounting and auditing standards.

**Findings:** The study reveals that unethical practices in accounting undermine the credibility of financial reporting, distort investment decisions, and negatively affect stakeholders' trust and the economic stability of a nation. It emphasizes that adherence to ethical standards is crucial for ensuring the truth and fairness of financial statements and maintaining the integrity of the accounting profession.

**Limitations and Research implications:** The study is limited by its reliance on secondary data, which may not fully capture contemporary, context-specific unethical practices in different jurisdictions.

**Practical Implications:** The findings underscore the need for accounting professionals and auditors to strengthen compliance with ethical codes and best practices prescribed by accounting and auditing standards. Regulatory bodies and professional associations should intensify ethics training and enforcement to enhance public confidence in financial reporting.

**Originality/value:** This paper contributes to the discourse on professional ethics in accounting by linking ethical thought to practical professional behaviour. It offers insights into the causes and consequences of unethical practices and provides recommendations to foster ethical compliance for sustainable professional integrity and economic growth.

**Keywords:** Accountants, Ethical Thoughts, Professional Practice, Professional Judgments

## Introduction

The primary goal of accounting is to provide relevant information for decision-making. The reliability and correctness of a decision depend on the information provided by accountants, which requires a high level of ethical conduct (Mitschow & Asgary, 2004). Accounting involves gathering, classifying, summarizing, and reporting financial information about an entity. Accounting is the process of identifying, measuring, and communicating economic information to permit informed judgments and decisions by users of the information. Financial decision-making is one of the most important aspects of business globally, and applying good ethical behavior helps a business become very successful.

While Carnegie et al. (2021) defines accounting as “a technical, social and moral practice concerned with the sustainable utilisation of resources and proper accountability to stakeholders to enable the flourishing of organisations, people and nature”, Carnegie et al. (2022) presents accounting as multidimensional, as “a practice of technical rigour, social responsibility, and moral means and purpose rather than simply as a neutral, benign, technical



practice". Significant opportunities exist for the accounting profession and professional accountants, and the various stakeholders, who are influenced by accounting, to become fully aware of accounting's nature, uses, roles, and its impact.

Several groups have led accountants to follow codes of ethics to performing their duties. In a professional work environment, accountants must follow the code of ethics set out by the professional body of which they are members (Chen et al., 2007). The accounting and auditing profession relies primarily on ethical conduct because of its crucial role in financial transparency and public trust. The role of accountants, on the one hand, is to prepare financial reports in a timely and accurate manner to aid decision-making by investors, managers, and other senior management officials, and to adhere to ethical accounting standards to ensure compliance with internal control systems. However, corporate scandals, regulatory breaches, and questionable practices continue to underscore a persistent "ethics gap."

Financial reporting is a means of communicating to the interested parties (users) information on the resources, performance, and obligations of the reporting organization or entity. Financial reports serve as relevant tools to regulators. Investors and other interested parties assist in evaluating an entity's financial status, operational efficiency, and long-term sustainability (Healy & Wahlen, 1999). Ethics in accounting is of tremendous relevance to accounting professionals and those who rely on their services. Decision makers using financial reporting expect accountants to be highly ethical, i.e., culturally, socially, religiously, business-wise, and professionally, in the conduct of their accounting tasks. Therefore, a professional accountant should follow the ethical codes in the conduct of their duty.

The concept of ethics was first introduced by Luca Pacioli in 1494, and subsequently, ethical standards have been developed through professional organizations, government groups, and independent companies. Thus, ethics are used to examine professional organizations' moral principles, human behavior, and their ability to distinguish between good and bad. The term Ethics also refers to the moral principles that control a person's behavior (Kaptein, 2008). In other words, it refers to the nature and basis of morality, understood as moral judgments, standards, and conduct capable of distinguishing between right and wrong. From these assertions, it is clear that accountants owe a duty of care, skill, and caution to the various users of the accounting information, to satisfy their clients' needs for reliable information.

Namazi & Rajabdorri (2020) developed an accounting model on ethics with ethical codes studied, through content analysis. The model comprises four constructs: personal, economic, social, and organizational, as well as environmental factors. These ethical practices involve portraying oneself in accordance with established professional standards, leading to fairness, honesty, and objectivity. This explains that ethics in professional accounting are interrelated and affect professional accounting practices. Ethics in accounting is largely referred to as applied ethics, which strongly emphasizes human and organizational ethics, judgments, moral values, and their institution in accountancy.

## Literature Review

Despite the existence of the professional ethics standards developed by the Institute of Management Accountants (IMA), Nigerian Accounting Standard Board (NASB), financial scandals still lingers implying weak management oversight and financial reporting process. While unethical behavior can lead to negative effect within the business that can affect every stakeholder tied into the business, an issue of concern arises as firms with strong performance unexpectedly collapse, signifying potential non-adherence to ethical codes.

There have been numerous accounting scandals resulting from violations of accounting ethics; one of the most widely reported was Enron, a multinational company that, for several

years, did not present a true and fair view of its financial statements. It was due to various accounting scandals within the profession that attention was drawn to the ethical standards accepted within it. When the unethical activities were reported, not only did Enron dissolve, but Arthur Andersen also went out of business.

From the foregoing, it can be deduced that ethical practices refer to the conduct of oneself, a group, or a corporate body in compliance with ethical codes or a set of standards for professional practice. The process of auditing financial statements rests on the observance of professional ethics, particularly regarding materiality (Hasmi et al., 2024). It can also be emphasized that Accounting ethics are formulated to ensure that accountants discharge their responsibility in fairness, objectivity, and honesty. The concern is that firms that report good performance are beginning to collapse without notice. So the question is: what is wrong with accounting ethics? Is the code ineffective, or are the ethics not being complied with?

### **The fundamental ethics governing the accounting profession**

**Integrity:** refers to the uprightness of character, probity, and honesty (Barnard et al., 2008). It is therefore the strength and firmness of character or principles, honesty that can be trusted. A professional accountant who lacks integrity is unlikely to place service ahead of reward or to put public interest ahead of financial benefit. Integrity, as being honest and fair to all parties, free of any gratification or bribe, is about doing the right thing. Thus, integrity can be seen as the ability to apply a set of moral or ethical rules consistently to one's behavior, regardless of the circumstance. Fundamentally, the integrity of an organization's financial reporting and corporate governance is reinforced by professional accounting ethics, which directly influence stakeholders' confidence and the larger societal trust in the financial system.

**Independence:** refers to achieving true freedom from bias or conflicts of interest. It ensures freedom from bias, personal interest, or undue pressure. Independent board members provide stakeholders with unbiased oversight of financial reporting processes, and such board independence is a critical aspect of corporate governance. Organizations with both independent financial experts and audit committees on their boards are less likely to engage in financial manipulation or fraudulent financial reporting (Klein, 2002). While robust codes of professional ethics are crucial for auditor/accountant performance, using the right tools further enhances their independence (Marisca, Septiano, Aryadi, Dona & Heryanto, 2024).

**Objectivity:** Larson (1997) states that objectivity involves intellectual honesty, fairness, and conflict-free decision-making. Accountants should remain independent and free from personal sentiments or conflicts of interest. The degree of objectivity of the audit results that are produced will, in turn increase public confidence in the examination results (Sariningsih, Lukman, Devi & Safitri, 2023)

**Confidentiality:** Accountants gather confidential client information during their work, which should not be disclosed without proper consent or legal authorization. Masse, Angel & Bukit (2023) view the accounting profession as vital to sustaining transparency and integrity in corporate financial reporting, which directly impacts investor confidence in the auditor/accountant's financial report.

**Competence:** Refers to having the required qualifications, skills, consistency, and experience to effectively carry out responsibilities as an accountant. International financial reporting standards (IFRS) and generally accepted accounting principles (GAAP) also standardize financial reporting, promoting consistency and reducing information asymmetry between managers and shareholders (Ball, 2006). The incorporation of ethical principles, such as professional competence, into daily accounting practices remains inconsistent (Idowu, Bello, & Ishola, 2024).



Accountability: The process and means by which organizations, entities, or individuals are held responsible for resources and obligations entrusted to them. Accountants' professional ethics require individuals or institutions to avoid situations in which personal or group interests conflict with those of the client, the company, or other stakeholders. Where it is established that the financial information is misleading or inaccurate, the company could be held accountable for the non-compliance (Edia & Enzelin, 2022). Ethics require one to explain actions taken.

## Unethical Professional Practices

The quality of financial reporting is influenced by the compliance with established accounting standards such as the International Financial Reporting Standards (IFRS), Generally Accepted Accounting Principles (GAAP), and International Public Sector Accounting Standards (IPSAS), which laid down the guidelines for financial disclosure and reporting integrity (Barth et al., 2001). The fundamental characteristics of high-quality financial reporting include relevance, faithful representation, comparability, verifiability, timeliness, and understandability

Despite the existence of regulatory and ethical frameworks, challenges remain in their enforcement and effectiveness, leading to unethical practices. Unethical accounting practices are actions that violate ethical standards, accounting principles, and financial reporting regulations, often with the intent to manipulate vital financial information for personal or corporate gain (Dechow & Skinner, 2000). Thus, unethical conduct deviates from appropriate professional behavior, ultimately leading to the loss of goodwill and organizational collapse. Unethical accounting practices negatively impact financial reporting quality, affecting transparency, decision-making, corporate governance, economic stability, public sector accountability, and regulatory compliance (Kaptein, 2008).

Table 1

*Some reported cases of unethical conduct leading to fraudulent practices*

No.	Organizations	Cases	Sanctions
1	Nigeria Deposit Insurance Corporation, NDIC, 1995. (The Guardian, 2002)	Failure of the Accountants to prepare a fair financial Statement	Regulators blamed that the accountants are being implicated
2	Afribank Nigeria Plc , March 2006 accounts, (Akinkuotu, 2006)	Akintola Williams Deloitte was accused of collaborating with the Board of Directors of Afribank Nigeria Plc to falsify the Bank's March 2006	Absence of any investigations or sanctions from the ICAN
3	Cadbury Nigeria Plc. (Akinkuotu, 2006)	Akintola Williams Deloitte accused of collaborating with the Board of Directors of Cadbury Nigeria Plc to deliberately overstate the company's accounts by between N13 billion (US\$96.30 million) and N15 billion (US\$111.11 million).	
	Access Bank Plc, Guaranty Trust Bank Plc, First Monument City Bank, and Wema Bank, (2021), The Punch Access Bank. GTB and Fidelity Bank recorded 26,877 fraud cases for the first half of 2022, according to analyses of their financial reports, a decrease from 61,715 fraud cases in 2021, (Hope 2024)	lost a total of N1.77bn to fraudulent activities involving the banks' employees and consumers in 2021	
4	WorldCom (2002),	1 WorldCom (2002) WorldCom, a telecommunication company, now called MCI, Inc. Fraud involved inflating	Ebbers got a sentence of 25 years

No.	Organizations	Cases	Sanctions
5	Enron (2001), (Echewald & Norris, 2002)	<p>the assets and company's revenues by recording fake entries. of the company. Then CEO Bernie Ebbers didn't report. As a result, 30,000 jobs lost, and investors lost around \$180 billion, WorldCom filed for bankruptcy. The internal audit team of WorldCom revealed \$3.8 billion fraud.</p> <p>Enron, a commodity and energy-based service company, removed a huge amount of debt from its balance sheet. CEO Jeff Skilling and former CEO Ken Lay were found guilty. As a result, its shareholders lost \$74 billion, job lost, lost retirement savings. It is one of the most cited</p>	Both were sentenced to 24 years imprisonment. Ken Lay died even before serving time. Enron filed for bankruptcy
6	Waste Management Company (1998), Tharp, (2000)	Waste management company reported around \$1.7 billion in fake earnings. Prolonged the period of depreciation of their plant, equipment, and property as revealed by the new CEO, A. Maurice Meyers and his team.	Arthur Anderson had to pay \$7 million as a penalty to the Securities and Exchange Commission (SEC), and the shareholder class-action suit settled for \$457 million.
6	Freddie Mac (2003), Glater (2003)	A giant mortgage finance company with a backing from the Federal Reserve, intentionally understate its earnings to \$5 billion intentionally executed by the CEO, COO, and ex-CFO of the company.	SEC charged Freddie Mac \$125 million in fines, and the CEO, COO, and ex-CFO were fired from the company.
7	Tyco (2002), Ankush (2002).	Tyco a Swiss security systems company where the CEO and CFO inflated the company's income by \$500 million so that they could steal \$150 million. They did this through fraudulent stock sales and unapproved loans.	The CEO and CFO got a sentence of 8 to 25 years, and Tyco had to pay \$2.92 billion to investors
8	Bank PHB CEO	320 Million	Jail sentence with fines
9	Afribank CEO	220 Million	Jail sentence with fines
10	Oceanic Bank CEO	786 Million	Jail sentence with fines
11	Intercontinental Bank (EFCC, 2010)	108 Million	Jail sentence with fines

As a result of these recurrent financial shocks, the public has become suspicious of the integrity of accountants who also serve as auditors for corporations. The public has now realized that there is a substantial gap between what is presented in audited financial statements and what is actually happening in organizations (Ejabena, 2020).

Such unethical practices include:

1. Financial misrepresentation is an unethical practice that involves presenting false or misleading information in financial statements. This may include concealing liabilities, inflating revenues, underreporting expenses, or engaging in off-balance-sheet financing to distort financial reality. Misrepresentation most often occurs in firms striving to maintain a favorable image with investors, creditors, or regulatory bodies.
2. Financial fraud involving executives is evident in the use of deceptive accounting techniques to inflate profits and conceal liabilities, ultimately leading to corporate collapses and financial crises (Cohen et al., 2004).
3. Fraudulent financial reporting and misrepresentation of financial data, that is, the deliberate manipulation of financial statements to meet earnings targets or influence stock



- prices, often gained through aggressive revenue recognition, expense deferral, or asset overstatement (Dechow & Skinner, 2000).
4. Conflict of Interest: Engaging in activities that counter or interfere with organizational goals or conniving with third parties for undue gain.
  5. Abuse of Trust/Office: Misusing one's position for personal enrichment or awarding undue benefits to relations and friends.
  6. Insider Abuse: Insiders within an organization should not engage in self-dealing, which refers to the expropriation or diversion of a corporation's assets (sometimes known as asset stripping) or its income-earning potential.
  7. Misuse of Information involves the misuse, manipulation, or non-disclosure of material information supplied to regulatory authorities. For instance, misuse of financial derivatives to artificially inflate/deflate values for personal advantage, or inappropriate use of confidential information against customers or competitors.
  8. Offer and Acceptance of Gratification refers to inducements, in cash or kind, intended to waive penalties. It also involves offering or accepting bribes to attract business or mitigate non-compliance penalties.
  9. Non-Conformity with Standards: Instances of non-compliance with legal and professional standards, including the preparation of misleading financial statements to deceive stakeholders or harm competitors.

### Theoretical Contribution

This study makes a distinct theoretical contribution to accounting ethics literature by advancing the understanding of ethics not merely as a compliance requirement, but as an institutional and behavioural mechanism that directly influences financial reporting quality and economic outcomes. By synthesizing ethical theory, professional standards, and documented cases of unethical practices through content analysis, the study extends existing frameworks in several important ways. The paper reinforces and extends the conceptualisation of accounting as a technical, social, and moral practice. While prior studies (e.g., Carnegie et al., 2021, 2022) emphasize the moral scope of accounting, this study theoretically links ethical principles to observable outcomes in financial reporting credibility, corporate survival, and stakeholder trust. This linkage strengthens the argument that ethics is not peripheral to accounting practice but foundational to its legitimacy. The paper further contributes to the wider discourse on public interest theory by reaffirming the accountant's moral obligation to society. This perspective complements and extends Namazi and Rajabdorri's (2020) ethics model by emphasizing ethical interdependence rather than isolated ethical scopes. This theoretical positioning provides a foundation for future empirical research examining how emerging factors such as digital reporting systems and artificial intelligence may reshape ethical judgment.

### Methodology

#### Research Design

This study adopts a qualitative research design using content analysis to examine the ethical foundations of professional accounting practice and their implications for financial reporting credibility. Content analysis is appropriate because accounting ethics is a normative and institutional construct best examined through the systematic interpretation of documented professional standards, scholarly literature, and reported cases of unethical conduct. The approach allows for analytical depth by identifying patterns, relationships, and mechanisms underlying ethical compliance and failure in professional practice.

The study relies exclusively on secondary data drawn from multiple authoritative sources to ensure analytical rigor and triangulation. These sources include Professional codes of ethics and ethical guidelines issued by recognised accounting bodies and standard setters; International accounting and auditing standards, including IFRS, GAAP, and IPSAS; Peer-reviewed academic journal articles addressing accounting ethics, professional judgment, corporate governance, and financial reporting quality; Documented cases of corporate scandals and unethical accounting practices reported in academic literature, regulatory publications, and reputable media outlets; Regulatory and policy reports relating to financial misconduct and enforcement mechanisms.

The procedure involved integrating regulatory, academic, and practical sources to enhance the robustness of the analysis by providing complementary perspectives on ethical conduct in accounting. Materials included in the analysis were selected based on their relevance, that is, those that directly address accounting ethics, professional conduct, ethical principles, or unethical accounting practices. Credibility is also considered in peer-reviewed journals, official professional standards, regulatory documents, and widely recognised media sources. Theoretically, selected materials were included to provide conceptual insight into ethical frameworks, as well as foundational and contemporary sources, to capture the evolution and persistence of ethical challenges in accounting practice.

A systematic thematic coding approach was then employed to analyse the selected materials. The coding process began with initial familiarisation, involving close reading of all documents, followed by open coding, during which key ethical constructs such as integrity, objectivity, independence, competence, confidentiality, accountability, enforcement weakness, and financial misrepresentation were identified. Axial coding grouped all related codes into broader analytical themes, including ethical principles, unethical professional practices, regulatory and institutional gaps, organisational ethical culture, and socio-economic consequences. Finally, an elective coding was used to integrate the themes and explain how ethical failures translate into compromised financial reporting quality and erosion of stakeholder trust. This approach allowed for both inductive theme development and deductive alignment with established accounting ethics frameworks.

The analysis involved systematic interpretation and comparison of coded themes across different sources and contexts. Specifically, analyzing how violations of core ethical principles undermine the qualitative characteristics of financial reporting. The study also examined documented corporate scandals to identify common patterns of ethical failure and weak enforcement. Findings were interpreted within theoretical perspectives that conceptualise accounting as a technical, social, and moral practice and also synthesised insights to develop analytical explanations linking ethical conduct, professional judgment, and economic consequences.

Even though the study is limited by its reliance on secondary data, this methodological approach is appropriate for theory-driven ethical analysis where professional norms, standards, and documented evidence form the primary basis of inquiry.

## Results and Discussion

Ethical practices compromise the accuracy, reliability, and transparency of financial statements. Whenever financial information is manipulated or misrepresented, stakeholders are misled, leading to weak decision-making by investors, creditors, regulators, and the public. Any form of unethical behavior in accounting gives a misleading financial assessment, leading to serious financial and economic consequences (Healy & Wahlen, 1999). When accounting data is manipulated through fraudulent reporting, earnings management, or financial misrepresentation, it causes loss of transparency and reliability, leading to stakeholders' loss of confidence in the credibility of financial reports (Dechow et al., 2010). Insufficient penalties



for financial misconduct contribute to the prevalence of unethical accounting practices, ultimately leading to regulatory weaknesses and inadequate enforcement of accounting standards (Narayan & Oru, 2024).

Unethical behavior, such as financial scandals, leads to corporate bankruptcies, shareholder losses, and reputational damage. To the corporate entity, unethical accounting practices contribute to financial mismanagement, misallocation of resources, and a decline in stakeholders' confidence. Financial misrepresentation distorts market efficiency by misleading investors and creditors, leading to unproductive investment decisions and rise in economic instability (Dechow et al., 2010). The consequences of unethical accounting practices are severe, affecting not only individual organizations but also the broader economy.

Ethics in accounting requires that financial statements be useful to end users to ease their financial decision-making. In essence, business society expects accounting professionals to adhere to ethical standards and ensure that timely, accurate, and transparent information is presented to all end users. However, where adherence to these ethical standards is lacking, it could lead to loss of business reputation, reduced usefulness of financial statements, and a weak, unsustainable accounting report. In a recent study, the quality of sustainable financial reporting in emerging markets was revealed to be generally low (Odutola et al., 2026). This could lead to problems in transparency, reliability, completeness, and compliance with standards.

When financial records are falsified or manipulated, an organization's funds may be misleading, resulting in inefficiencies, corruption, and loss of public trust (Pina et al., 2009). This misrepresentation, especially in government financial statements, can also lead to budgetary deficits and financial crises, as policymakers base fiscal decisions on inaccurate data. Accounting as a social function creates a moral duty between the accountant and society, and the accountant has a paramount obligation to the public interest. The accountant must not be influenced by anyone other than the rules, regulations, and guidelines governing their conduct.

The findings of this study go beyond a descriptive account of unethical accounting practices by analytically indicating how ethical failures operate as systemic mechanisms that weaken financial reporting quality, stakeholder confidence, and economic stability. The content analysis reveals that unethical accounting practices are not isolated incidents attributable solely to individual moral failure; rather, they are embedded within institutional, organizational, and regulatory settings that either constrain or enable ethical behaviour. Consistent with Dechow et al. (2010), the findings suggest that this distortion undermines the decision-usefulness of accounting information, leading investors, creditors, and regulators to make inappropriate or ineffective economic decisions.

The recurrence of high-profile corporate failures globally and within Nigeria presents a critical enforcement gap between the existence of ethical codes and their practical application. The findings establish that unethical accounting practices have broader socio-economic implications beyond firm-level consequences. This emphasizes the view of accounting as a social and moral practice with obligations that extend beyond shareholders to society at large, as established by Carnegie et al. (2021, 2022). Finally, the results analytically confirm that unethical accounting practices systematically weaken financial reporting credibility and economic confidence. Bridging the ethics gap therefore necessitates an integrated approach that combines ethical education, institutional enforcement, corporate governance reforms, and a reorientation of professional accountability toward the public interest.

In addition, to bridge the gap in ethical accounting practices, organizations must implement strong corporate governance mechanisms, enforce regulatory compliance, and promote ethical training for accounting professionals. In addition, corporate governance structures

must be established, including transparent financial disclosure policies, independent audit committees, and enhanced financial reporting integrity, which could reduce the risk of financial misconduct (Bushman & Smith, 2001). Regulatory bodies must also strengthen oversight mechanisms and impose stringent penalties on organizations and individuals engaged in unethical accounting behavior. Additionally, promoting a strong ethical culture within organizations, supported by ethical leadership and professional accountability, is essential in restricting financial misconduct (Kaptein, 2008). Management decisions may reflect tolerance or reprimand for unethical behavior, influenced by past actions. Accountants should prioritize the overall interest of users of accounting information and remain honest.

## Conclusions

The study concludes that accountants must perform their functions reliably, with integrity and competence, to ensure stakeholders' confidence. Thus, independence within the accounting profession is essential to prevent sudden bankruptcies and collapses, as evidenced by high-profile fraud cases. Thus, accounting ethics such as objectivity, professional competence, integrity, and confidentiality considerably influence the quality of financial reporting of entities.

Fraudulent practices are more prevalent among accountants lacking professionalism and ethical integrity, which proves that ethical conduct in accounting has not been consistently followed. This indicates that some accountants no longer support the profession's principles as a whole. Professional ethics are crucial to the accounting field, as they significantly affect economic decisions. The accounting profession is mainly self-regulated through various professional associations that apply codes of ethics. However, these mechanisms should be reviewed and strengthened to effectively tackle and overcome unethical accounting practices. Ethical education should be emphasized through lectures, case studies, and refresher courses to instill values. The government, on its end, should introduce and enforce stricter policies with legal bases to tackle financial misconduct. The management of the entities should implement robust internal control systems to reduce the chances of unethical behavior in financial reporting. Stakeholders should invest in training programs for financial professionals in both public and private sectors to enhance reporting expertise.

Future research should investigate how technological advancements, such as artificial intelligence, can reduce unethical accounting practices and improve compliance with the accounting code of ethics. Future research should move beyond professional compliance with ethical codes to broader societal trust, social accountability, and institutional legitimacy, particularly in contexts where financial misconduct undermines public confidence. Longitudinal and cross-cultural studies would provide deeper insight into the wider societal impact of ethics and sustainability education on accountants' commitment to long-term economic, social, and environmental sustainability.

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