

Exploring the Role of Ethics and Accountability in Enhancing Organizational Performance: The Moderating Influence of Perceived Organizational Support in the Public Sector

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Abstract: *This study examines the impact of ethics and accountability on organizational performance in the public sector, with a specific focus on the moderating role of perceived organizational support. The research was conducted in the context of civil servants in Kwara State, Nigeria. The study employs a questionnaire-based survey administered to 165 civil servants, and data analysis was conducted using Partial Least Squares Structural Equation Modeling (PLS-SEM). The findings of the study reveal that both ethics and accountability have a significant positive influence on organizational performance. Furthermore, perceived organizational support was found to moderate the relationship between ethics, accountability, and organizational performance. Specifically, when employees perceive higher levels of support from their organization, the positive impact of ethics and accountability on performance is strengthened. These findings have important implications for public sector organizations. To enhance organizational performance, organizations should prioritize the promotion of ethical behavior and accountability through the establishment of ethical codes, training programs, and accountability mechanisms. Additionally, organizations should strive to create a supportive work environment by providing resources, and opportunities for development, and demonstrating genuine concern for employees' well-being. This study contributes to the existing literature by providing empirical evidence of the significant role of ethics, accountability, and perceived organizational support in driving organizational performance in the public sector.*

Keywords: *Ethics; Accountability; Public Sector; Perceived Organizational Support; Performance*

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Introduction

In recent years, the importance of ethics and accountability in the public sector has become increasingly evident. The public sector plays a crucial role in the delivery of services to citizens, and the level of performance of public sector organizations has a significant impact on the quality of life of citizens. As such, there has been a growing interest in the study of the factors that influence organizational performance in the public sector. Ethics and accountability are two important factors that have been identified as critical for enhancing organizational performance in the public sector. Ethics refers to the principles and values that guide behavior and decision-making in an organization. Accountability, on the other hand, refers to the obligation of individuals or organizations to account for their actions, accept responsibility for them, and transparently disclose the results.

Studies have shown that ethics and accountability play a crucial role in enhancing organizational performance in the public sector. For instance, a study conducted by Maqsoom and Ali (2016) focused on the public sector in Pakistan and found a positive relationship between ethics and organizational performance. The study revealed that when public sector organizations adhered to ethical principles and values, they experienced improved performance in terms of service delivery, efficiency, and effectiveness. The findings emphasize the importance of ethical behavior in fostering trust, credibility, and public confidence in government institutions, ultimately leading to enhanced organizational performance.

Similarly, a study by Omar and Ibrahim (2017) examined the relationship between accountability and organizational performance in the Malaysian public

sector. The findings of their research indicated a positive association between accountability and organizational performance. When public sector organizations established mechanisms to ensure accountability, such as transparent reporting and decision-making processes, it resulted in improved performance outcomes. This study highlights the significance of accountability in promoting responsible behavior, preventing corruption, and ensuring the efficient use of public resources, which positively impacts organizational performance.

These studies, along with other similar research conducted in different countries and contexts, consistently demonstrate the importance of ethics and accountability in the public sector. The findings indicate that organizations that prioritize ethical conduct and establish robust accountability mechanisms are more likely to achieve higher levels of performance, meet organizational goals, and deliver quality services to citizens. Moreover, the positive relationship between ethics, accountability, and organizational performance in the public sector is aligned with theoretical frameworks and established management principles. For instance, the theory of planned behavior (Ajzen, 1991) suggests that ethical behavior is influenced by individual attitudes, subjective norms, and perceived behavioral control, which in turn can impact organizational outcomes. Similarly, the concept of organizational support theory (Eisenberger et al., 1986) emphasizes the importance of support from the organization, including perceived organizational support, in fostering positive employee attitudes and behaviors, ultimately influencing organizational performance.

However, while the importance of ethics and accountability in enhancing organizational performance in the public sector has been established, the mechanisms through which these factors influence performance are not well understood. Furthermore, the role of perceived organizational support in moderating the relationship between ethics, accountability, and organizational performance has not been explored extensively. Perceived organizational support refers to the extent to which employees perceive that their organization values their contributions and cares about their well-being. Perceived organizational support has been shown to influence employee attitudes and behaviors, which, in turn, can influence organizational performance. However, the role of perceived organizational support in the relationship between ethics, accountability, and organizational performance in the public sector is not well understood.

Therefore, this study aims to examine the role of ethics and accountability on organizational performance in the public sector with the moderating effect of perceived organizational support. Specifically, this study seeks to answer the following research questions: What is the relationship between ethics and organizational performance in the public sector? What is the relationship between accountability and organizational performance in the public sector? What is the moderating effect of perceived organizational support on the relationship between ethics, accountability, and organizational performance in the public sector?

The study is significant as it contributes to the existing body of

literature on the importance of ethics and accountability in enhancing organizational performance in the public sector. Furthermore, the study provides insights into the role of perceived organizational support in moderating the relationship between these variables. The findings of the study will be useful to policymakers, public sector managers, and researchers interested in enhancing organizational performance in the public sector.

Literature Review and Theoretical Background

The relationship between ethics, accountability, and organizational performance has been the subject of much academic interest and debate. Ethics refers to a set of principles that govern behavior, while accountability refers to the obligation to answer for one's actions or decisions (Weaver & Trevino, 2015). Both ethics and accountability are critical in the public sector, where organizations are entrusted with the responsibility of providing public services and managing public resources (Oladimeji, Abdulkareem, Akindele, & Adejumo, 2022).

The literature suggests that ethical behavior can enhance organizational performance. For example, research has shown that ethical leadership can improve employee job satisfaction and commitment, reduce turnover, and increase organizational performance (Brown & Mitchell, 2010; Mayer et al., 2012). Similarly, ethical climate, which refers to the shared perceptions of employees regarding ethical behavior within an organization, is positively related to employee job satisfaction, organizational commitment, and performance (Victor & Cullen, 1988; Aquino & Reed, 2002).

In the public sector, accountability assumes a particularly significant role as it ensures that organizations are held responsible for their actions and decisions. Accountability is a fundamental principle that promotes transparency and fosters public trust in governmental institutions. It entails the obligation of public sector organizations to provide an account of their activities, accept responsibility for their actions, and transparently disclose relevant information (Mulgan, 2000).

Transparency, closely intertwined with accountability, refers to the extent to which an organization's actions and decisions are open to scrutiny by external stakeholders (Weaver & Trevino, 2015). In the public sector, transparency is of utmost importance due to the inherent public interest and the utilization of public resources. Public-sector organizations have a responsibility to be transparent about their operations, expenditures, and decision-making processes. By being transparent, organizations enable citizens, civil society organizations, and other stakeholders to assess their performance, ensure the fair and equitable use of resources, and hold them accountable for their actions (Mulgan, 2000; Bovens, 2007).

Several studies have examined the relationship between accountability and organizational performance. For example, research has shown that accountability mechanisms such as performance management systems can improve organizational performance by providing a clear focus on performance goals and objectives (Behn, 2003; Moynihan & Pandey, 2010). Similarly, accountability to stakeholders, such as citizens and elected officials, is positively related to organizational performance (Levine & Warachka, 2010).

Research has also shown that perceived organizational support can enhance employee job satisfaction, organizational commitment, and performance (Eisenberger et al., 1986; Rhoades & Eisenberger, 2002). Moreover, perceived organizational support has been found to moderate the relationship between job demands and job performance, such that the negative effect of job demands on performance is mitigated when perceived organizational support is high (Halbesleben & Buckley, 2004).

The role of perceived organizational support in the relationship between ethics, accountability, and organizational performance has received limited attention in the literature. However, some studies have examined the moderating effect of perceived organizational support on the relationship between ethical behavior and performance. For example, research has shown that the positive effect of ethical leadership on employee performance is stronger when perceived organizational support is high (Mayer et al., 2012). Similarly, the ethical climate is more strongly related to job satisfaction and commitment when perceived organizational support is high (Aquino & Reed, 2002).

Conceptual Model and Hypothesis Formation

The conceptual model for this study proposes that ethics and accountability have a positive impact on organizational performance in the public sector. Additionally, perceived organizational support is expected to moderate the relationship between ethics, accountability, and organizational performance. The proposed model is based on the social exchange theory, which

posits that employees reciprocate favorable treatment from their organizations by exhibiting positive attitudes and behaviors towards their work (Eisenberger, Huntington, Hutchison, & Sowa, 1986). Therefore, based on the research questions and the proposed conceptual model, the following hypotheses are proposed:

H1: Ethics positively influence organizational performance in the public sector.

H2: Accountability positively influences organizational performance in the public sector.

H3: Perceived organizational support moderates the relationship between ethics and organizational performance in the public sector.

H4: Perceived organizational support moderates the relationship between accountability and organizational performance in the public sector.

Method

This study employed a quantitative research design, utilizing a questionnaire administered to civil servants in Kwara State, Nigeria. The minimum sample size was determined using G*Power software, which indicated that a sample size of 129 would provide sufficient power for the analysis. However, a total of 200 questionnaires were distributed to ensure a robust sample size and accommodate non-return questionnaires and missing data. Ultimately, 165 questionnaires were deemed usable and included in the final analysis. The questionnaire consisted of four sections. The first section included questions related to demographic information, such as age, gender, educational level, and work experience. The second section included items related to ethics, measured using a five-point

Likert scale ranging from strongly disagree to strongly agree. The third section included items related to accountability, measured using a five-point Likert scale ranging from strongly disagree to strongly agree. The fourth section included items related to perceived organizational support (POS), measured using a five-point Likert scale ranging from strongly disagree to strongly agree. Partial least squares structural equation modeling (PLS-SEM) was used for the analysis of the data. A marker variable was used to control for common method bias. The analysis involved assessing the measurement model for reliability and validity, testing the structural relationships between the constructs, and examining the moderating effect of POS on the relationships between ethics, accountability, and organizational performance. Data analysis was conducted using the SmartPLS 4 software. Descriptive statistics were used to describe the sample characteristics, and the reliability and validity of the measurement model were assessed using Cronbach's alpha, composite reliability, and average variance extraction. The structural relationships between the constructs were analyzed using path analysis, and the moderating effect of POS was examined using interaction terms.

Analysis

The descriptive statistics of the sample revealed that the majority of the participants were male (62.4%) and had tertiary education (67.3%). The mean age of the participants was 38 years, and the mean work experience was 11 years. In terms of the constructs of interest, the mean score for ethics was 3.685 (SD = 0.914), indicating a relatively high level of agreement with ethical principles among

the participants. The mean score for accountability was 3.541 (SD = 0.843), suggesting a moderate level of agreement with accountability principles. The mean score for perceived organizational support (POS) was 3.69 (SD = 0.782), indicating a relatively high level of perceived support from the government.

Measurement model

The measurement model was analyzed to assess the reliability and validity of the constructs. The loadings for each indicator were examined to ensure that they were above the recommended threshold of 0.708. Results showed that all indicators had loadings above this threshold, indicating that they were highly reliable and valid measures of their respective constructs. The composite reliability (CR) and Cronbach’s alpha (CA)

were also examined to assess the internal consistency of the constructs. Results showed that all constructs had CR and CA values above the recommended threshold of 0.7, indicating high internal consistency and reliability. The average variance extracted (AVE) was used to assess the convergent validity of the constructs. Results showed that all constructs had AVE values above the recommended threshold of 0.5, indicating that they accounted for a significant amount of variance in their respective measures. To assess discriminant validity, the heterotrait-monotrait ratio of correlations (HTMT) was examined. Results showed that all constructs had HTMT values below the recommended threshold of 0.800, indicating that they were highly discriminant from each other.

Table 1: Table of Consistency and Reliability

Constructs	Items	Outer loadings	CA	CR	AVE
Accountability	ACC1	0.744	0.904	0.922	0.567
	ACC2	0.803			
	ACC3	0.764			
	ACC4	0.761			
	ACC5	0.773			
Perceived Organizational Support	POS1	0.863	0.793	0.861	0.611
	POS2	0.790			
	POS3	0.631			
	POS4	0.823			
Ethics	ETH1	0.773	0.658	0.815	0.595
	ETH2	0.810			
	ETH5	0.728			
Organizational Performance	PER1	0.845	0.815	0.89	0.729
	PER2	0.854			
	PER3	0.888			

Table 2: Discriminant Validity (HTMT Criterion)

	Accountability	Ethics	Perc Org Sup	Performance
Accountability				
Ethics	0.624			
Perc Org Sup	0.653	0.430		
Performance	0.520	0.635	0.614	

Structural Model

The results indicate that accountability ($\beta = 0.368, t = 11.292, p = 0.000$) and ethics ($\beta = 0.341, t = 8.894, p = 0.000$) have a positive and significant effect on performance. Perceived organizational support ($\beta = 0.063, t = 3.606, p = 0.000$) also has a positive and

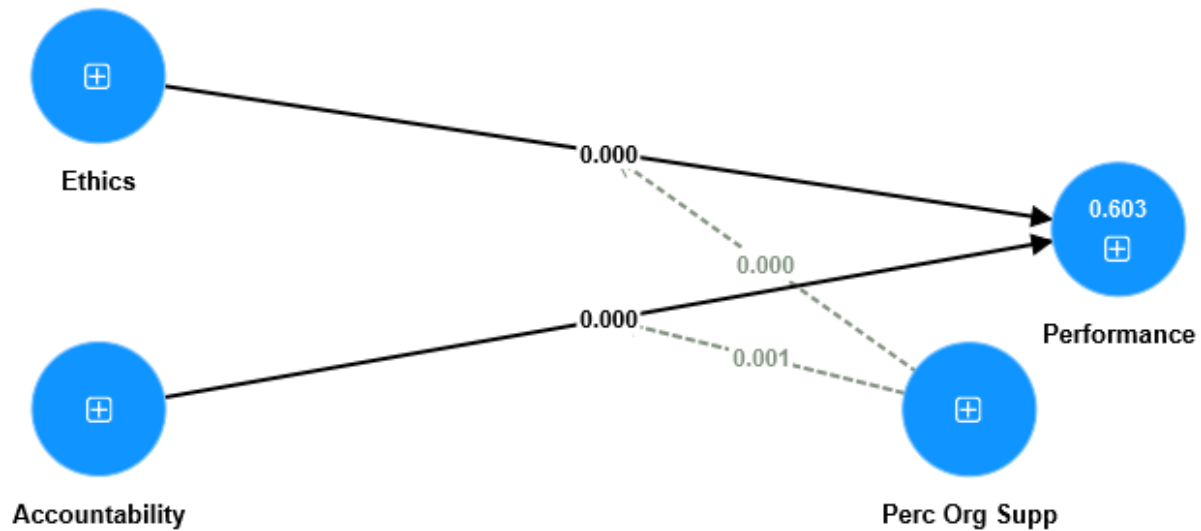
significant effect on performance. The moderation effect between perceived organizational support and accountability ($\beta = 0.099, t = 3.204, p = 0.001$) and between perceived organizational support and ethics ($\beta = 0.240, t = 5.696, p = 0.000$) were also found to have a positive and significant effect on performance.

Table 3: Hypothesis Testing

Relationships	β	T-value	P values	Confidence Interval		F ²
				5.00%	95.00%	
Accountability -> Performance	0.368	11.292	0.000	0.319	0.416	0.143
Ethics -> Performance	0.341	8.894	0.000	0.278	0.389	0.126
Perc Org Sup -> Performance	0.063	3.606	0.000	0.034	0.086	0.006
Perc Org Sup x Accountability -> Performance	0.099	3.204	0.001	0.156	0.052	0.011
Perc Org Sup x Ethics -> Performance	0.240	5.696	0.000	0.178	0.315	0.039
R² = 0.603						



Figure 1: Structural Model



Result and Discussion

The present study aimed to investigate the role of ethics and accountability on organizational performance in the public sector, as well as the moderating effect of perceived organizational support on this relationship. The results indicate that both ethics and accountability have a positive and significant effect on performance, as does perceived government support. Additionally, the interaction effects between perceived government support and ethics and accountability were found to have a positive and significant effect on performance.

The finding that ethics and accountability positively impact performance is consistent with prior research in the field. For example, Zhao and Lee (2019) and Oladimeji and Abdulkareem (2022) found that ethical leadership positively predicted employee

job satisfaction, organizational citizenship behavior, and overall organizational performance. Similarly, Gillani and Kamal (2016) found that accountability had a positive effect on organizational performance in the Pakistani public sector. The present study provides further support for these findings and suggests that promoting ethics and accountability may be an effective way to enhance performance in the public sector.

The finding that perceived government support positively impacts performance is also consistent with prior research. For example, Chou et al. (2021) found that perceived organizational support had a positive effect on job satisfaction and employee retention in the public sector. Similarly, Kim and Lee (2019) found that perceived organizational support was positively related to job satisfaction, organizational commitment, and turnover intention

among Korean public employees. The present study adds to this literature by highlighting the importance of perceived government support in promoting performance, specifically in the public sector.

The interaction effects found in the present study suggest that perceived government support may enhance the impact of ethics and accountability on performance. This finding is consistent with prior research on the buffering effect of perceived support. For example, Kim and Beehr (2017) found that perceived organizational support buffered the negative impact of role ambiguity on job satisfaction among public sector employees. Similarly, Poh et al. (2014) found that perceived organizational support moderated the relationship between work-family conflict and turnover intention among Malaysian public sector employees. The present study suggests that perceived government support may play a similar buffering role in promoting the impact of ethics and accountability on performance in the public sector.

The findings of the present study have important implications for the management of public sector organizations. First, the study suggests that promoting ethics and accountability may be an effective way to enhance organizational performance in the public sector. This could be achieved through the establishment of ethical codes of conduct, training programs for employees and managers, and the implementation of accountability mechanisms such as performance appraisals and public reporting systems. Second, the study highlights the importance of perceived government support in promoting performance in the public sector. This

could be achieved through the provision of resources and support to employees, such as adequate funding, training opportunities, and employee assistance programs. Third, the study suggests that perceived government support may enhance the impact of ethics and accountability on performance. This highlights the importance of a supportive organizational culture and suggests that efforts to promote ethics and accountability should be accompanied by efforts to enhance perceived government support.

The study also has implications for future research in the field. First, the study focused on the public sector in Kwara State, Nigeria, and it is unclear whether the findings would generalize to other settings. Future research could explore the generalizability of the findings across different countries and sectors. Second, the study used a cross-sectional design, and it is unclear whether the relationships found are causal in nature. Future research could use longitudinal or experimental designs to establish causality. Third, the study focused on the role of ethics and accountability in performance, and it is unclear whether other factors such as leadership, organizational culture, and employee motivation may also play a role. Future research could explore the relative importance of these factors in promoting performance in the public sector.

In essence, the findings of this study suggest that both ethics and accountability are important predictors of organizational performance in the public sector. This aligns with previous research that has found a positive relationship between ethical behavior and organizational outcomes (e.g., Treviño et al., 2000), as well as a positive association between accountability mechanisms and

performance (e.g., Paulus et al., 2012). The current study adds to this literature by demonstrating that these factors remain important in the context of the public sector in Nigeria and that they may be even more critical when combined with perceived organizational support.

Conclusion

This study examined the role of ethics and accountability on organizational performance in the public sector and the moderating effect of perceived organizational support. The findings revealed that accountability and ethics significantly influence organizational performance in the public sector. Furthermore, perceived organizational support was found to have a significant moderating effect on the relationship between accountability, ethics, and organizational performance.

The study contributes to the existing body of literature on the importance of accountability and ethics in enhancing organizational performance in the public sector. The study also highlights the role of perceived organizational support in moderating the relationship between these variables. The findings suggest that organizations should focus on developing a supportive work environment to enhance the positive effects of accountability and ethics on organizational performance.

Therefore, based on the study's findings, the following recommendations are suggested:

1. Organizations should promote a culture of accountability and ethics to enhance organizational performance. This can be achieved through the establishment of clear guidelines and policies that promote transparency and ethical behavior.

2. Perceived organizational support should be given more attention by organizations. This can be achieved through the provision of resources, training and development opportunities, and supportive leadership.
3. Organizations should ensure that their employees have a clear understanding of the importance of ethics and accountability in enhancing organizational performance. This can be achieved through training and development programs.
4. Further studies should be conducted to explore other potential moderators that could influence the relationship between ethics, accountability, and organizational performance.

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