Ethical Leadership, Corporate Governance and Accountability in Local Government Sector in the Bono East Region

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ABSTRACT

The study assessed the influence of ethical leadership, corporate governance, and accountability in some selected public sector organizations in the Bono East Region of Ghana. In essence, the study assessed the implementation of corporate governance practices, analyzed the level of accountability within these organizations, and evaluated the relationship between these variables under consideration. The study employed a quantitative research design which is descriptive in nature. Primary data was gathered from employees of selected public sector organizations using structured questionnaires. Respondents were chosen for the study using purposive and simple random sampling techniques. Data was analyzed using SPSS. The result indicated that ethical leadership, corporate governance, and accountability exhibited moderate levels within these organizations. The study further identified a high positive relationship between ethical leadership and corporate governance, ethical leadership and accountability, as well as corporate governance and accountability. The dimensions of ethical leadership including role modeling, communication, and reinforcement were shown to have considerable impact on accountability and effectiveness of governance. This study therefore concludes that ethical leadership and effective corporate governance are critical to ensuring transparency, integrity, and accountability in public organizations. It is recommended that public sector entities should ensure effective training on ethical leadership, effective governance, and accountability systems.

INTRODUCTION

Accountability problems around the world have been most clearly exemplified by corruption in public sectors (Gunawan & Widodo, 2023; Othman & Rahman, 2014). The high prevalence of corruption is clear from the Corruption Perception Index by Transparency International (2023), whereby more than two-thirds of the 180 countries assessed scored less than 50 on the index. Corruption on such a wide scale reveals the existence of deep problems with accountability mechanisms, allowing unethical conduct to flourish. The extent of misallocation of resources from corruption in public procurement is evidenced by the fact that up to $2 trillion is estimated to be lost each year through corruption according to the World Bank Group (2022).

Accountability poses more of a challenge in Africa. The 2023 report by Transparency International shows that about 64% of Africans view public sector corruption as either growing or staying at the same level during the last year (Transparency International, 2023). Such statistics demonstrate how deep-rooted the problem is as well as how hard it is to eradicate it. Although various efforts have been made to address this problem, there have been many problems related to inefficient methods of fighting against public sector corruption (Anthonia, 2023; Karsono, 2023). In fact, according to Gathenya (2023), inadequate institutionalization along with lack of transparency leads to corruption and inefficiency within the government sector.

The state of affairs in sub-Saharan Africa is similar to that on the entire African continent, but it is characterized by extra challenges. In the case of sub-Saharan Africa, the lack of accountability can be attributed to historical and structural reasons, such as underdeveloped governance structures, unstable political environment, and insufficient funding for fighting corruption (Anthonia, 2023; Nwagbara & Ugwoji, 2015). The World Bank's Global Accountability Report 2023 shows that sub-Saharan African states have achieved different levels of success in overcoming their accountability issues. On the one hand, some states have managed to create efficient systems and fight corruption successfully, leading to better administration of resources (Anthonia, 2023; Karsono, 2023). On the other hand, other states have not yet succeeded in eliminating systemic corruption, which hinders sustainable development.

Accountability within the Ghanaian public sector can be seen to face problems due to a lack of ethics within leadership and governance (Ayoko, 2022). Even though there have been considerable advancements in terms of democratization and institutional reforms in Ghana, corruption and mismanagement remain some of the major challenges being faced (Bonsu et al., 2023). According to Amoako (2017), institutions within the Ghanaian public sector find themselves having to contend with challenges such as ineffective internal controls, insufficient supervision, and enforcement of ethical conduct. In order to promote accountability, the country has set up several anti-corruption agencies and made governance reforms (Amoako, 2023; Bonsu et al., 2023). Nevertheless, the success of such initiatives has been greatly undermined by various factors such as politics, inadequate funding, and poor institutional capacity.

As per Saha et al. (2020), proper corporate governance tools are critical in making sure public sector organizations meet accountability and governance requirements. Corporate governance is associated with independent tools that ensure detection of any misconduct and mismanagement within the organization. Proper oversight can be attained through creation of competent internal audit units and external audit organizations that are able to audit the operations of the organizations. Independent auditors have an important role in monitoring the operations of public organizations in terms of meeting accountability and good governance requirements (Anthonia, 2023; Saha et al., 2020). It means strengthening oversight mechanisms not only entails carrying out audits but also making necessary changes after the audits. Improved oversight will lead to identification of problems of non-compliance among public organizations hence improved use of public funds. Improved oversight will improve accountability and transparency in the way public officials carry out their duties.

Furthermore, fostering ethical leadership has been seen as very crucial when it comes to efficient corporate governance as well as bridging the gap in accountability (Agbim, 2018; Peteraf, 2021). As Ayoko (2022) asserts, ethical leaders serve as role models in the organization in showing how integrity, fairness, and transparency must guide all the aspects of governance. The public sector organizations must introduce training programs related to ethical leadership and develop codes of conduct stipulating the standards of conduct expected of their members. The codes of conduct must promote ethical decisions and accountability in the hope that public officers act always in the interests of the community (Gollagari et al., 2022; Melo et al., 2020). Cultivating a culture of integrity will entail the recognition and encouragement of ethical behaviors while creating channels for reporting any cases of unethical practices.

Thus, the importance of a research on the issue of accountability in order to find ways of solving problems related to governance and ethical leadership cannot be over-emphasized. This is because proper governance and ethical leadership are necessary elements required for the effective management of public funds and provision of services. Through a study on best governance and leadership practices, it is expected to reveal some of the ways of improving the operational efficiency of organizations in the public sector by making sure they achieve their objectives successfully and at a higher level of integrity and accountability.

Statement of the Problem

The government institutions in Ghana have come under scrutiny for mismanagement and improper governance systems. The accusations of financial abuse have caused widespread anger, prompting calls for investigations (ACFE, 2022). According to the Auditor-General's Report of 2019, there were major deficiencies in the operations and weak internal controls in the MMDAs, which caused a loss of GH¢70.1 million (Auditor-General Report, 2019a).

They have been convicted for the diversion of resources allocated for vital areas such as health and infrastructure into their own bank accounts by taking advantage of the loopholes in the control and governance system (Gathenya, 2023). The diversion of resources not only impacts service delivery but also affects the development of the community as well (Ghanem & Castelli, 2019; Saha et al., 2020). Poor governance within a corporation also facilitates the manipulation of financial records, which helps conceal the actual cost of projects and the financial position of the business (Gollagari et al., 2022; Melo et al., 2020). All these governance issues create a fertile ground for fraud and corruption, making it difficult for sustainable socio-economic development to take place (Anthonia, 2023; Karsono, 2023).

On the other hand, the absence of accountability processes is another reason for the failure of governance and ethical leadership in these organizations (Andoh et al., 2022; Constantin Jung, 2022; Odoi & Amasah, 2023). Empirical studies conducted by Minkov et al. (2021) proved that there is a relationship between the weaknesses in governance and ethical leadership and the absence of an accountability mechanism. As stated by Alaali et al. (2021), weak governance processes without any accountability measures create a conducive environment where unethical behavior is rampant. In addition, it should be noted that Nguyen et al. (2020) have proved that lack of accountability creates room for the hiding of unethical leadership practices.

To buttress these conclusions, research works such as those of Karsono (2023) and Bonsu et al. (2023) revealed that poor oversight and control mechanisms in organizational settings do not facilitate the practice of ethical leadership and effective corporate governance. As Gollagari et al. (2022) asserted, poor accountability measures allow public servants to embrace unethical leadership standards which subsequently results in the exploitation of corporate governance practices for personal gain. Hence, it can be seen that poor accountability measures have been identified in the literature to be associated with poor corporate governance and ethical leadership in public sector entities. In light of this, it is very important that such accountability measures be addressed effectively. Thus, this paper seeks to determine the nexus among ethical leadership, corporate governance, and accountability in selected public sector organizations in the Bono East Region.

Objectives of the Study

The study analyzed the interplay between ethical leadership, corporate governance, and accountability within selected public sector organizations in the Bono East Region. Specifically, the study seeks to:

1. To examine the ethical leadership practices within public sector organizations operating in the Bono East Region.
2. To examine the relationship between ethical leadership and corporate governance in selected organizations in the Bono East Region
3. To investigate the relationship between ethical leadership and accountability in selected organizations in the Bono East Region
4. To assess the relationship between corporate governance principles and accountability in selected organizations in the Bono East Region

LITERATURE REVIEW

Ethical Leadership

Ethical leadership is an important part of organizational management that stresses integrity, justice, and responsibility in actions and decision making (Anthonia, 2023). Ethical leaders value honesty, integrity, and fair dealings with others and demonstrate such qualities when dealing with colleagues, subordinates, and other stakeholders (Ayoko, 2022; Gollagari et al., 2022). Ethical leadership is not confined to legal aspects but rather is characterized by the moral principles and values that determine behavior and decision-making practices. Ethical leaders build trust and respect among their employees and other stakeholders through consistent actions and words, promoting fair treatment of all parties involved and ethical behavior within the company (Melo et al., 2020). As Agbim (2018) notes, the concept of ethical leadership includes three main elements, namely modeling of appropriate behavior, teaching ethics, and maintaining an open communication flow (Anthonia, 2023; Mulder, 2023).

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An ethical leader's role in setting an example is vital for creating an organizational culture that is characterized by integrity and ethics (Peteraf, 2021). An ethical leader shows characteristics like integrity, respect, fairness, and honesty to establish the standards within the organization (Ayoko, 2022). Employees emulate the ethical leadership practices since they understand the expected standards from ethical leaders within the organization. Apart from being an example, an ethical leader needs to serve as an educator in teaching employees about ethics (AlHalbusi et al., 2021). They need to offer guidance and educate the employees on how to apply ethics in practice. One fundamental characteristic of ethical leadership is effective communication. Communication plays an important role in building trust among team members. An ethical leader communicates effectively, honestly, and openly with all team members within an organization (Olley, 2021). This helps to create an environment where all individuals can communicate easily without any challenges. Ethical leaders emphasize equality by ensuring that everyone is treated equally. There are no cases of favoritism or discrimination in the workplace.

Corporate Governance

Corporate governance is described as an important internal mechanism that helps in meeting the demands of the shareholders and other stakeholders by controlling the operations of the management through sound judgment and good conduct (Munther, 2019). It ensures more than short-term profits; rather, it focuses on sustainability and responsibility. In their study, Lu and Zhao (2019) highlighted that corporate governance refers to the systems and processes put in place to help in guiding and controlling an organization, thus making it economically viable and legitimate for stakeholders. In this paper, the topic of corporate governance will be discussed with respect to board characteristics. According to Mwengei-Ombaba, Kosgei and Muriuki (2018), board characteristics are the unique traits that make up the nature of a board of directors in a firm.

Independent Boards is one of the critical corporate governance mechanisms that relate to the nature and operations of the board of directors of an organization (Mwengei-Ombaba et al., 2018). It is defined as the level at which the directors are free from conflicts of interest and can act in the interest of the business and its stakeholders without being swayed by management or any other outside forces (Ashraf et al., 2022). Independent directors refer to those who have no direct or indirect material relationship with the organization, its management, or any of its shareholders (Mwengei-Ombaba et al., 2018). Board Gender Diversity pertains to the presence of both genders on a company's board of directors (Aruobogha & Proso, 2019). In the case of gender diversity, Aruobogha and Proso (2019) assert that the process helps organizations make better decisions. According to Hatane et al. (2019); Wang (2020); and Zhou (2019), boards composed of diverse groups provide various perspectives, views, and skills to the debate. Due to diverse views, the discussion takes into consideration various points of view that enhance creativity and problem-solving capabilities. In the view of Wang (2020), gender-diverse boards help to challenge the existing groupthink process and promote well-informed decision-making.

Theoretical Review

The research is grounded in the agency theory. According to Panda & Leepsa (2017), the agency theory was introduced by Jensen & Meckling in 1976. The theory emphasizes information asymmetry that arises between two parties – the company's owner (principal) and its manager (agent). Hence, the agency theory rests on the assumption that in case a company starts operation, the owners are also managers of the firm. With the growth of a firm, its owners hire managers who manage operations in the best interest of the owners. In this regard, agency relationships arise between owners and managers (Zogning, 2017). Within this framework, decision-making power needs to be delegated from the owner to the management.

In the public sector, ethical leaders must demonstrate integrity and transparency in their leadership roles by making decisions that favor the greater good rather than their own personal gains or any other ulterior motive. Ethical corporate governance, based on the concepts of agency theory, becomes necessary in the context of public institutions so as to enable the management of public assets in the best interest of citizens. Governance models in the public sector can comprise various measures including an independent audit committee and transparency in decision-making process. Independent mechanisms ensure that the public officials make decisions based on their accountability and responsibility towards citizens rather than any self-interest.

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Moreover, ethical corporate governance within the scope of agency theory requires accountability and transparency which are key elements of governance practices. Agency theory emphasizes the importance of accountability in the case of public sector organizations wherein the agent (public officials) must remain accountable to the principal (the citizenry). The role of accountability becomes critical in the public sector because it promotes transparency and makes possible the effective management of resources in accordance with the interests of the citizens.

Empirical Review

Agbim (2018) studied the impact of ethical leadership on corporate governance, corporate performance, and corporate social responsibility in selected Nigerian deposit money banks. The findings show that ethical leadership has a highly significant positive impact on corporate governance, corporate performance, and corporate social responsibility. Gunawan and Widodo (2023) conducted research on the impact of ethical leadership on work effectiveness moderated by GCG. Path analysis is utilized in the data analysis and is also supplemented by descriptive and correlation analyses. The findings revealed that ethical leadership impacts GCG and work effectiveness directly; GCG impacts work effectiveness directly; and ethical leadership impacts work effectiveness indirectly through GCG.

Othman and Rahman (2014) examined the theory of ethical leadership in connection to corporate governance. The content analysis technique was adopted for the analysis of the data. The research revealed various features of ethical leadership that are necessary for facilitating corporate governance practices. According to Alkhadra et al. (2023), ethical leadership is also capable of affecting the practices of corporate governance. The answers have been analyzed via the means of analysis of a moment structure. Consequently, it became evident that ethical leadership impacts not only the sphere of corporate governance, but also organizational culture and corporate social responsibility. Masadak (2024) stressed the crucial connection between ethical leadership and corporate governance emphasizing the roles of each as fundamental principles of effective business practices.

In Gunawan and Widodo (2023), research is carried out to test the relationship between ethical leadership and work effectiveness moderated by good corporate governance (GCG). The results suggested that ethical leadership influences GCG, work effectiveness; GCG influences work effectiveness; and ethical leadership influences work effectiveness moderated by GCG. The results suggest an establishment of a novel empirical model concerning the impact of ethical leadership on the work effectiveness of employees moderated by GCG. In another study by Llopis et al. (2007), the focus was to determine the relationship between ethical leadership and corporate governance. Results from the study suggested the existence of a positive relationship between ethical leadership and corporate governance. Ethical leadership helped improve the governance process through the enhancement of transparency and accountability.

The purpose of the study conducted by Sandesh (2024) was to determine the effect of ethical leadership on corporate governance. The effects of ethical leadership on corporate governance effectiveness were found out to be positive. Ethical leadership was found to increase effectiveness in corporate governance through a culture of transparency and accountability. In another study conducted by Chukwujioke (2018), the impact of ethical leadership on corporate governance, corporate performance, and corporate social responsibility in some selected Nigerian deposit money banks was determined. It was found out that an efficient organization can be created through the mainstreaming of corporate governance, corporate performance, and corporate social responsibility with the aid of an ethically nurtured/natured leader.

Baba (2024) conducted research to determine the connection between ethical leadership, accountability, and the transformation into technological innovation for sustainable development. The key results show that ethical leadership that focuses on moral values is highly essential in improving technological innovation through accountability. Ethical leadership usually contributes to the development of moral identity and creates an ethical climate, resulting in organizational success. Askew (2023) performed research to analyze the effects of ethical leadership on accountability in organizations. The results showed that there was a strong positive correlation between ethical leadership and improved accountability in organizations. It was observed that ethical leaders create a culture of openness to ensure transparency in all organizational processes and decisions. The research also showed that ethical leaders develop answerability, whereby employees become accountable for their decisions and actions due to the behavior of their leaders.

Aktürk (2019) undertook a research in an attempt to examine the perception of ethical rules put forth by employees working in the banking industry with regard to accountability. The results of the research indicated that there was a positive influence of the perception of ethical rules on accountability within the banking industry. It was noted that the perception of ethical rules created more transparency in terms of the operations and decision-making process resulting in the increase of trust between employees and management.

Sheng et al. (2023) undertook a study on ethical leadership and its potential contribution towards improving organizational accountability. The research established that ethical leadership is strongly associated with high organizational accountability. It was established that ethical leadership promotes a culture of openness and transparency where the leaders encourage their subordinates to embrace high standards of ethics and be responsible for their actions. It was further revealed that there were high degrees of compliance with accountability procedures in organizations led by ethical leaders and were likely to have decision making that was consistent. Moreover, ethical leadership promoted openness and ensured that there was accountability of decision-making processes by the leaders and employees within such organizations.

According to Adrees (2023), ethical leadership is a critical component in nurturing trust and integrity in organizations. In this respect, the results indicate that ethical leadership is very important as it encompasses ethical decision-making, modeling, communications, and accountability. Moreover, the research highlights certain implications for ethical leadership in building trust and integrity. Anthonia (2023) carried out a study aimed at establishing the relationship between corporate governance and leadership with a view to fostering accountability and ethics in organizations. In this regard, there exists a very strong and positive relationship between corporate governance and leadership concerning accountability and ethics in organizations. Leadership is effective in enhancing corporate governance through promoting ethical behavior and adherence to corporate governance practices. In addition, accountability and transparency play a significant role in promoting accountability in organizations.

In their study, Grossi et al. (2015) sought to analyze corporate governance and accountability in state-owned enterprises (SOEs). The findings indicate that SOEs have had to contend with political pressure, non-independence of their boards, and inadequate transparency, which have undermined their accountability. Nevertheless, SOEs with greater board independence and stringent regulations had better governance and accountability. In conclusion, the researchers argue that there is a need to increase board independence, transparency, and regulation in order to improve accountability. Brennan and Jill (2018) sought to investigate the impact of corporate governance on the accountability mechanism in state-owned enterprises (SOEs). The results indicate that corporate governance plays a crucial role in enhancing accountability in state-owned enterprises (SOEs), especially where the structure of governance is effective. The study suggests that transparency in financial statements and decision-making is critical in ensuring accountability, although obstacles such as political pressure and board independence remain impediments to improved governance. Moreover, improved governance has been observed to increase public confidence in SOEs through ethical leadership and transparency.

Ionela and Marioara (2017) undertook research with the purpose of investigating the linkage between corporate governance efficiency, sustainability, and accountability. The research revealed that there is a very significant positive linkage between corporate governance efficiency, sustainability, and accountability. Organizations that have effective governance frameworks have a tendency to undertake sustainable practices that take into consideration the three dimensions of sustainability, namely economical, social, and environmental issues. Furthermore, organizations must possess an effective accountability framework that includes proper reporting to guarantee sustainable goals being achieved as well as to foster trust among stakeholders. Vetterlein (2018) investigated the difference between responsibility and accountability within the context of organizational governance, especially for global organizations.

Christensen et al. (2015) sought to examine the effects of corporate governance proposals on performance and accountability within small listed firms. According to the results, although the implementation of corporate governance proposals enhanced accountability, their effects on financial performance were not uniform among small listed companies. Grossi et al. (2015) set out to develop a hypothesis on the interaction between good corporate governance, transparency, accountability, independence, and fairness. It is clear from the results that there is need for participative corporate governance.

Accountability in improving corporate governance in multinationals was the focus of the work by Wong (2016). The study demonstrated that effective accountability measures and performance reviews were crucial in ensuring the maintenance of ethical values and long-term organizational growth. The study concluded that there is a constant need for improvement in corporate governance mechanisms to ensure adaptability to changes in regulatory frameworks and stakeholder expectations. The objective of the work by Keay and Loughrey (2015) was to explore the influence of corporate governance on accountability in South Korean organizations. The findings revealed that organizations with well-established corporate governance practices tend to be more accountable.

The authors Amartey et al. (2019) have studied the mechanisms currently utilized to improve accountability of Ghanaian listed banks' boards and ways to increase board accountability. It was found out that the directors of Ghanaian listed banks emphasize a shareholder model of accountability with a focus on stakeholders. Roycroft (2021) attempted to investigate the interaction between accountability and governance, particularly the impact of good governance practices on the accountability mechanism of organizations. It is found out that a good governance practice that consists of certain policies, responsibilities, and roles has a positive impact on the accountability process within organizations. Good governance practices ensure high levels of transparency and promote responsibility among organizational members. Several problems associated with ineffective accountability processes have been determined.

Conceptual Model for the Study

The study is guided by the conceptual model indicated in Figure 1. The study sheds light on crucial dynamics that shape organizational behavior and effectiveness. Ethical leadership, comprising qualities such as being a role model, educator, and effective communicator, forms the bedrock of the investigation.

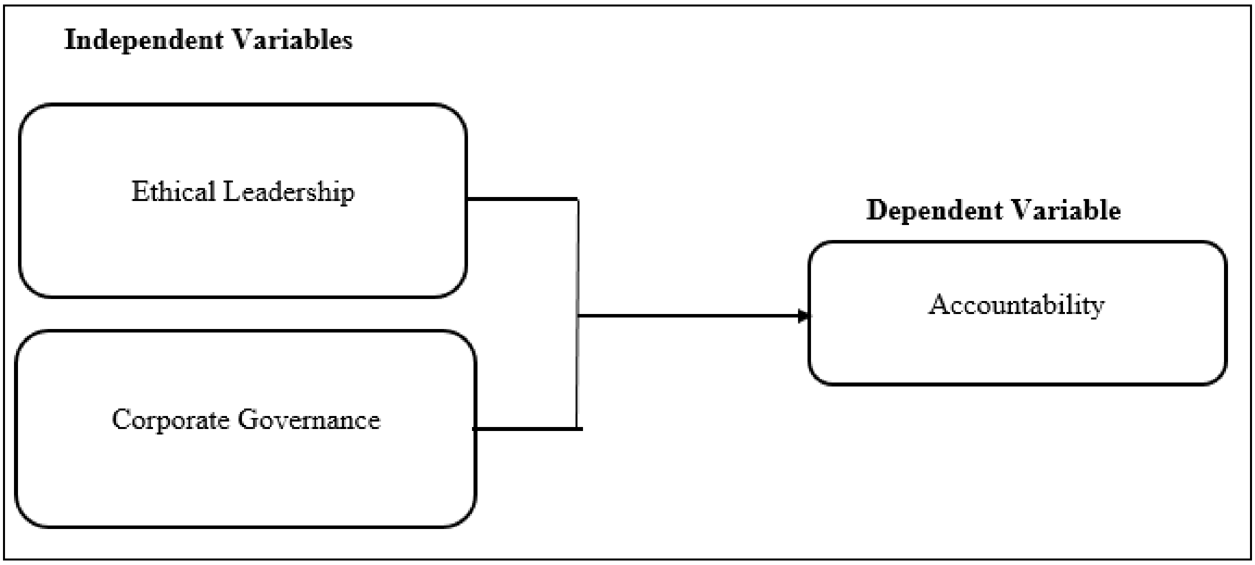

Figure 1: Conceptual Model

Source: Author’s Construct (2024)

Leaders in the public sector with ethical values must establish exemplary standards of integrity and objectivity in order to promote a conducive environment of trust and ethics within the organization. Corporate governance is the other area of concern in this research project. This involves the processes through which organizations make decisions and hold themselves accountable for their actions. The main aspects of corporate governance include the features of the boards, the effectiveness of audit committees, and the functions of executive management. These factors are very important in ensuring that public sector organizations conduct their operations in an ethical manner. A thorough analysis of the corporate governance aspects in a number of public sector organizations will be carried out in this research project.

Accountability measures in public sector organizations constitute the third important element of the study. Such measures include transparent reporting processes, stakeholder participation techniques, and organizational transparency generally. Accountability serves as an assurance that public assets are utilized appropriately by explaining organizational conduct and justifying its activities. This study seeks to examine whether or not such accountability measures exist and work efficiently in the Bono East Region.

In summary, this study intends to identify the connection between various factors: ethical leadership, corporate governance, and accountability measures. It attempts to identify the way in which these factors relate and affect the performance of organizations. By improving knowledge about such factors, the research hopes to be able to offer relevant recommendations that can promote better practices in organizations within the Bono East Region.

METHODOLOGY

Type of Research

This study used the explanatory research design approach. Explanatory research is interested in uncovering the relationship between two or more components of a phenomenon (Hollweck, 2015). In this particular study, the choice of the explanatory research approach was made because the study sought to establish the effect of accounting and governance practices on co-operative development. As such, the study has a cause (ethical leadership and corporate governance) and effect (accountability), and this is why the study uses the explanatory research design. The effect indicates the relationship between the two variables, and this is causality (Saunders et al., 2019). It is necessary to establish causality by observing variations in one variable that causes the change in another.

Population of the Study

The population of the study consisted of selected public sector organizations in the Techiman Municipality of the Bono East Region. Specifically, the study was conducted among employees of the Techiman Municipal Assembly, the Municipal Education Directorate and the Ghana Revenue Authority. The distribution of the population is given in Table 1.

Table 1:

Table 1: Population for the Study

Name Organization	**Population**
Techiman Municipal Assembly	303
Ghana Revenue Authority	37
Municipal Education Directorate	171
Total	**511**

Sample and Sampling Technique

The chosen respondents for the study had an understanding of corporate governance and accountability in the selected organizations. They were purposely selected due to their positions in relation to governance, decision making, and financial management.

In the Techiman Municipal Assembly, some of the important respondents were the Municipal Chief Executive (MCE), Coordinating Director, and Heads of Departments like Finance, Administration, Internal Audit, Planning, and Procurement. In addition, the study considered Budget Officers, Internal Auditors, Procurement Officers, Accountants, and Senior Administrative Officers among others, because of their pivotal role in policy implementation, financial management, and corporate governance. In terms of the Ghana Revenue Authority (GRA), respondents included Regional/District Manager, Tax Officers, Compliance Officers, Revenue Auditors, Finance and Accounts Officers, and Legal Officers. These participants were very crucial in ensuring financial accountability and compliance to tax laws, which are part of corporate governance.

Among those who took part in the process of evaluation in the Municipal Education Directorate included the Municipal Director of Education, Finance and Accounting Officers, Internal Auditors, Budget and Planning Officers, Human Resource Officers, and Departmental Heads. This was the case since these are among the people whose duties are mainly concerned with financial management and budgeting. The sample size for the study based on the purposive sampling is indicated in Table 2.

Table 2: Sample for the Study

Name Organization	**Population**
Techiman Municipal Assembly	121
Ghana Revenue Authority	17
Municipal Education Directorate	55
Total	**193**

Data Collection

Primary data was utilized in the study. The primary sources of data entail getting responses and information directly from the respondents. This was necessary in order to offer adequate discussions for the readers such that they could get insight into the problem and the different variables associated. The primary data for this study comprised the findings from the survey carried out by the respondents using questionnaire. Questionnaire was employed as the instrument for collecting data in the current study. The data collected entailed the knowledge, opinions and attitude of the respondents. This tool was suitable for the current study due to its convenience and ability to collect information in relatively less time and costs from many people. The questionnaire was developed according to the objectives of the study.

The questionnaire comprised of four parts. The first part collected data on the demographic profiles of the respondents. The second part of the questionnaire contained information about the ethical leadership, which was measured with three different variables, role model, teacher, and communication. Each variable was measured with five questions, meaning that ethical leadership was measured with fifteen questions. The third part was based on corporate governance, which was also measured with three dimensions, namely board characteristics, audit committee characteristics, and executive management. The fourth part covered the issue of accountability. Five-point Likert scales were used to rate answers from 1 = strongly disagree to 5 = strongly agree. Five items taken from Melo et al. (2020) and Ghanem and Castelli (2019) were used for measurement. The fifth part was related to challenges faced when implementing accounting practices.

Instrument Reliability

In order to ensure the reliability of research instruments, the test-retest technique was used. It required testing the same questionnaire using the same participants on two different occasions after an interval of two weeks. It was done to evaluate the level of consistency and stability in the responses of the same people over a period of time. In this way, the reliability of research instruments would be tested. The result obtained was a correlation coefficient of 0.87, which indicated reliability of the research instrument.

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Method of Data Analysis

In the achievement of objective one to three, mean and standard deviation were utilized. Objective four sought to determine the association between ethical leadership and corporate governance within selected organizations. Pearson correlation and regression were employed. Objective five sought to investigate the association between ethical leadership and accountability within selected organizations. In the realization of objective five, the correlation and multiple regression were employed. Objective six was realized using the correlation and multiple regressions to determine the association between corporate governance principles and accountability within selected organizations.

Ethical Considerations

Since there were humans who participated in this study, some ethical considerations had to be put into place. These ethical considerations had to be put in place with the main objective of ensuring that the participants had their privacy as well as their safety ensured. This was mainly because in Ghana, the information that gets out to the public does not reflect what is happening on the ground. Some of the major ethical considerations put in place include issues such as consent and confidentiality. Consent from the selected participants had to be obtained by informing them about the main aims of the study.

RESULTS AND DISCUSSION OF FINDINGS

Demographic Profile

The demographic profile of respondents provides important context for understanding the study findings. The results are indicated in Table 3.

Table 3: Respondents Profile

Variable	**Category**	**Frequency (f)**	**Percentage (%)**
Sex	Male	110	57.1
	Female	83	42.9
	Total	**193**	**100**
Educational Level	Diploma / HND	60	31.1
	Degree	85	44.0
	Masters	43	22.3
	Doctorate / PhD	5	2.6
	Total	**193**	**100**
Years of Service	1–5 years	70	36.3
	6–10 years	65	33.7
	11–15 years	35	18.1
	More than 15 years	23	11.9
	Total	**193**	**100**

Source: Field Survey (2026)

As can be seen from the results, most of the respondents were males (57.1%), while a significant number were also females (42.9%). Most of the respondents were educated people, as more than half of them were Degree holders (44.0%), followed by Diploma/HND (31.1%) and Master's degree (22.3%), and a very small percentage of Doctorate/PhD qualifications (2.6%). Regarding their experience, most of the respondents had worked for 1-5 years (36.3%) and 6-10 years (33.7%), showing that the labor force comprised mostly young working professionals and some mature workers as well.

Descriptive Statistics

The descriptive statistics of the variables are indicated in Table 4.

Table 4: Descriptive Statistics Ethical leadership practices, Corporate Governance and Accountability

Measurement indicator	Min	Max	Mean	Std. Dev.
Role Model	1	5	3.50	0.824
Reinforcement	1	5	3.87	0.750
Communication	1	5	3.52	1.108
Corporate Governance	1	5	3.80	0.927
Accountability	1	5	3.88	0.841

Source: Field Survey (2026)

According to the descriptive statistics results, the level of practices in ethics leadership, corporate governance, and accountability is moderately high in the chosen organizations. Accountability was the aspect having the highest mean score (M=3.88, SD=0.841), while reinforcement component of ethical leadership (M=3.87, SD=0.750) and corporate governance (M=3.80, SD=0.927) were not far behind. Other aspects such as communication (M=3.52, SD=1.108) and role modelling (M=3.50, SD=0.824) had relatively high mean scores too, though communication showed more variance than others. Generally speaking, based on the results, one can conclude that the level of ethical leadership practices, corporate governance, and accountability were reasonably high.

Correlation of accountability, corporate governance and components of ethical leadership

Findings from the correlation is indicated in Table 5. The results confirm that ethical leadership dimensions are interrelated and collectively contribute to strengthening both corporate governance and accountability within public sector organizations.

Table 5: Correlation of accountability, corporate governance and components of ethical leadership

Variables	**Accountability**	**Corporate Governance**	**Role Model**	**Reinforcement**	**Communication**
Accountability	1				
Corporate Governance	0.648**	1			
Role Model	0.601**	0.612**	1		

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Reinforcement	0.523**	0.487**	0.533**	1	
Communication	0.574**	0.569**	0.601**	0.552**	1
NB: p < 0.01 (2 tailed)					

The correlation coefficient between corporate governance and accountability was found to be high (r = 0.648). It implies that changes in the organization's governance practices have a strong impact on the development of effective accountability systems. In relation to the ethical leadership constructs, role modeling behavior has the highest correlation coefficients with accountability (r = 0.601) and corporate governance (r = 0.612). It indicates that those organizations where the leader's behavior is ethical tend to develop good accountability and governance practices. The same concerns the construct of communication, which correlates highly with accountability (r = 0.574) and corporate governance (r = 0.569). It suggests that effective communication plays an important role in the organization's ability to develop ethical governance and accountability practices.

Objective One: Relationship between ethical leadership and corporate governance

The correlation coefficient between corporate governance and accountability was found to be high (r = 0.648). It implies that changes in the organization's governance practices have a strong impact on the development of effective accountability systems. In relation to the ethical leadership constructs, role modeling behavior has the highest correlation coefficients with accountability (r = 0.601) and corporate governance (r = 0.612). It indicates that those organizations where the leader's behavior is ethical tend to develop good accountability and governance practices. The same concerns the construct of communication, which correlates highly with accountability (r = 0.574) and corporate governance (r = 0.569). It suggests that effective communication plays an important role in the organization's ability to develop ethical governance and accountability practices.

In addition, a regression analysis was also conducted. A summary of the regression coefficients is indicated in Table 6.

Table 6: Regression coefficients of ethical leadership and corporate governance

Variable	**Beta (β)**	**Std. Error**	**t-value**	**Sig.**
Constant	1.214	0.321	3.78	0.000
Role Model	0.412	0.072	5.72	0.000
Reinforcement	0.218	0.065	3.35	0.001
Communication	0.305	0.070	4.36	0.000
Model Summary				
R-value = 0.731				
R-Square = 0.534				
Adjusted R-square = 0.526				
Sig = 0.000				

Source: Field Survey (2026)

As can be observed from the output (Table 5) above, the model summary depicts the presence of a strong correlation between ethical leadership and corporate governance (R = 0.731). With an R^2 of 0.534, it means that about 53.4% of the total variance in corporate governance is attributable to the three factors associated with ethical leadership. An adjusted R^2 of 0.526 shows that even when adjusted for predictors, the model remains strong. The overall model is highly significant (Sig. = 0.000).

All components of ethical leadership have significant impacts on the practice of corporate governance. The behavior of role model is the best component to predict corporate governance ($\beta = 0.412$, $t = 5.72$, $p = 0.000$). This implies that the practice of corporate governance will be highly improved if the leaders are behaving ethically by being good examples. This can be inferred that the practice of governance structures will be better if the leaders are being responsible and ethical. Moreover, communication proves to have a strong impact on corporate governance ($\beta = 0.305$, $t = 4.36$, $p = 0.000$). In other words, effective communication about ethics standards, requirements, and organization values will improve corporate governance. Finally, reinforcement, which is the weakest component, still positively affects corporate governance ($\beta = 0.218$, $t = 3.35$, $p = 0.001$).

The results of the research match the results of many empirical studies indicating the existence of a strong association between ethical leadership and corporate governance. For instance, Agbim (2018) and Chukwujioke (2018) indicated that ethical leadership contributes to transparency, accountability, good decision-making, organizational performance, and social responsibility. The same is observed in studies conducted by Gollagari et al. (2022), Gunawan and Widodo (2023), as well as Alkhadra et al. (2023). It was also stressed that integrity, transparency, accountability, and stakeholder involvement are essential characteristics of ethical leaders who help develop and implement sound governance practices and comply with regulatory requirements (Othman & Rahman, 2014; Llopis et al., 2007). Additionally, Sandesh (2024), Masadak (2024), and Vianney et al. (2020) pointed out the contribution of ethical leadership to the sustainability of governance mechanisms and performance improvement. Lastly, Luo (2015) posited that both governance and accountability have their roots in ethics. The study's results, which show that ethical leadership is critical in corporate governance and organizational performance, have been further reinforced by this theory.

Objective Two: Relationship between ethical leadership and accountability

From the correlation analysis (see Table 5), it is clear that there is a positive and strong relationship between ethical leadership and accountability among the chosen public organizations. Generally, accountability is strongly correlated with all three aspects of ethical leadership, which include being a role model, reinforcement, and communication.

More specifically, there is a highly positive correlation between role model behavior and accountability ($r = 0.601$, sig < 0.01). Likewise, there exists a highly positive correlation between communication and accountability ($r = 0.574$, sig < 0.01). Additionally, reinforcement and accountability have a moderate yet significant positive correlation ($r = 0.523$, sig < 0.01). Consequently, ethical leadership appears to be an important predictor of accountability in government agencies, with role modeling proving to be the strongest determinant. In other words, accountability improvement entails ethical leadership, whereby leaders lead through example and communicate effectively while ensuring proper reinforcement mechanisms exist. Thus, the research rejects the second null hypothesis that states "There is no significant relationship between ethical leadership and accountability of firms."

In addition, a regression analysis was also conducted. A summary of the regression coefficients is indicated in Table 7.

Table 7: Regression coefficients of ethical leadership and accountability

Variable	**Beta (β)**	**Std. Error**	**t-value**	**Sig.**
Constant	1.102	0.298	3.70	0.000
Role Model	0.395	0.069	5.72	0.000

Reinforcement	0.241	0.062	3.89	0.000
Communication	0.318	0.067	4.75	0.000
Model Summary				
R-value = 0.758				
R-Square = 0.575				
Adjusted R-square = 0.568				
Sig = 0.000				

Source: Field Survey (2026)

There is a highly significant correlation between ethical leadership and accountability (R = 0.758). The R^2 coefficient of determination equals 0.575, which implies that roughly 57.5% of the variability in accountability can be accounted for by role modelling, reinforcement, and communication. The model is highly significant ($F = 85.32$, $p < 0.001$), indicating that ethical leadership is a powerful predictor of accountability. More specifically, ethical leadership positively affects accountability, accounting for over half of its variability. Of all predictors, role modelling has the strongest effect on accountability ($\beta = 0.395$, $p < 0.001$), followed by communication ($\beta = 0.318$, $p < 0.001$) and reinforcement ($\beta = 0.241$, $p < 0.001$).

The results showing the existence of a positive correlation between ethical leadership and accountability are corroborated by previous studies. Melo et al. (2020) showed that leadership factors such as role modelling, communication, and reinforcement are important elements that lead to accountability within organizations. On the other hand, Askew (2023) and Ghanem (2022) observed that ethical leadership increases transparency, answerability, responsible decision making, and following ethical principles, thereby improving accountability and organizational performance. The importance of the role model factor noted in the current study was corroborated by the studies conducted by Adrees (2023) and Anthonia (2023). In particular, both researchers indicated that an ethical leader fosters organizational integrity, governance, trust, and accountability. Moreover, the results confirming the positive relationship between communication and accountability were backed up by the findings reported by Sheng et al. (2023) and Aktürk (2019). According to the authors' conclusions, an ethical leadership style, including open communication, transparency, participative decision-making process, and ethical guidelines, significantly improved accountability and compliance with ethical standards on the part of employees. Finally, Baba (2024) as well as Ghanem and Castelli (2019) underlined the need for reinforcement mechanisms and moral competence to foster accountability and responsible behavior of employees.

Objective Three: Relationship between corporate governance principles and accountability

According to the findings from the correlation analysis (Table 5), there is a strong positive correlation between corporate governance principles and accountability ($r = 0.648$, $p < 0.01$). This means that better corporate governance practices go hand-in-hand with improved accountability practices. In simpler terms, there is a positive and significant relationship between corporate governance principles and accountability. Therefore, organizations that have better corporate governance principles will show high accountability practices. This means that the study rejects hypothesis three, which states “There is no significant relationship between corporate governance and accountability of firms.”

Such a robust connection means that corporate governance is crucial for fostering accountability, as it creates systems and processes that ensure monitoring, enforcement, transparency, and the provision of proper information to relevant stakeholders. In cases where corporate governance frameworks work efficiently, they lead to greater transparency, foster responsible decision-making, and make organizational activities more transparent and justified.

The results showing a robust positive association between corporate governance and accountability concepts have been sufficiently backed up by previous research in the field. For instance, Karsono (2023) considered accountability as one of the key factors that help in creating a good governance framework by encouraging transparency, responsibility, and fairness. Moreover, according to Grossi et al. (2015) and Brennan and Jill (2018), an efficient governance structure, a board of directors' independence, and financial transparency considerably increase the level of accountability within organizations, especially in case of state-owned companies. In turn, Abd et al. (2015) noted that internal control, integrity, and effective management contribute to governance effectiveness and accountability in the public sector. Similarly, Keasey et al. (2012) pointed out that inadequate governance systems lead to low levels of accountability and unethical behavior, but sound governance systems enhance accountability and increase stakeholder trust. Vetterlein (2018) also emphasized that governance systems that involve stakeholders lead to accountability through participation. Moreover, Christensen et al. (2015), Ramírez and Tejada (2018), Wong (2016), and Keay and Loughrey (2015) all found that following governance suggestions, transparency, monitoring, and stakeholder-based governance systems have an important role in improving accountability and increasing trust within organizations. Moreover, Amartey et al. (2019), Roycroft (2021), Coule (2015), and Habbash (2017) further supported that good governance systems including audit committees, board independence, and governance systems affect accountability positively.

CONCLUSION AND RECOMMENDATIONS

Conclusion

The research assessed the correlation between ethical leadership, corporate governance, and accountability within certain public institutions in the Bono East Region. According to the results obtained, it can be deduced that ethical leadership exists in the institutions at medium to high levels especially with regard to role modeling, reinforcement, and communication. Out of the three aspects, role modeling as an ethical leader stood out as the most prominent feature of ethical leadership.

The research additionally establishes that corporate governance practices are relatively effectively adhered to by the chosen firms, particularly in terms of board independence, financial reporting, and auditing procedures. Yet, there is room for improvement in specific dimensions like disclosure and accountability systems, which need to be more consistent and transparent. Similarly, the level of accountability was relatively high but responsibility and transparency were stronger components than answerability, suggesting that justifications and responsiveness to financial and administrative decisions can be improved.

It is important to note that the research shows that there exists a very high level of correlation between ethical leadership and corporate governance, as well as accountability. In light of this fact, it can be concluded that any form of improvement in the area of ethical leadership will improve the structure of the governance systems and enhance the level of accountability. Similarly, the research established that corporate governance positively influences accountability.

Recommendations

Based on the findings of the study, the following recommendations are made in line with each research objective:

1. Since ethical leadership plays a positive role in enhancing good corporate governance, it is advisable for organizations to incorporate ethical leadership in their governance systems. This should include selecting and promoting leaders not just because of their skills, but due to their integrity as well. This will promote the use of integrity-based leadership in governance.

2. For increasing accountability, it is important for organizations to encourage the use of ethical behaviors by leaders, including the practices of transparency and communication, along with reinforcing ethical values. Leaders need to be motivated to behave in an accountable manner, as it can impact employees positively.

3. It is suggested that organizations should enhance their corporate governance frameworks as a way of enhancing accountability. This can be accomplished by having better board supervision, improved audit processes, and proper compliance monitoring mechanisms. This will lead to improved transparency, accountability, and responsiveness in the operations of the public sector.

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