

EFFECT OF ETHICS ON ADMINISTRATIVE ACCOUNTABILITY IN PUBLIC TERTIARY INSTITUTIONS IN NIGERIA: A CASE STUDY OF FEDERAL POLYTECHNIC, BALI, TARABA STATE.

¹Abomchi Samaila Wajim and ²Dr. Sunday I. Ukpata

^{1&2}Department of Business Administration

Faculty of Management Sciences, Federal University, Wukari, Taraba State, Nigeria.

Email: abom4fuwphd@gmail.com, ukpata@yahoo.com

ABSTRACT

This study examines Effect of Ethics on Administrative Accountability in Public Tertiary Institutions in Nigeria using Federal Polytechnic, Bali Taraba State. The specific objectives of the study are to examine the influence of school environment, the teacher and host community on ethics and accountability in Federal Polytechnic, Bali, Taraba State. The study employed survey research design. Data was collected from 366 systematically selected respondents. The data collected was analyzed using descriptive statistics and regression analysis to test the hypotheses. The findings of the study indicated that school environment, the teacher and the host community have a positive and significant influence on ethics and accountability. Based on the findings, it is recommended that The Stakeholders must ensure to cultivate the habit of doing things right rather than basing all decisions on political and ethnic considerations.

Background of the study

The public sector is the part of the economy that is owned and controlled by government, and provides basic services to the citizens. It is the means by which the government relates and delivers amenities to the public. Such amenities include, but are not limited to welfare, infrastructure, security, social justice, education, health care and a means of regulating or deregulating the economy (Andow, 2022). Individuals who work in government departments, agencies and institutions are known as public servants. Therefore, as the political space grows up in order to serve the people better, so is the domain of public administration. Therefore, the need to hold it properly accountable becomes more imperative. accountability is an organizational imperative because primarily, it purports to evaluate its performance in terms of its goals. The goal is split into definite tasks and responsibilities and it is the individual administrators who are called to render an account of how they are discharging their responsibilities. Hence, accountability carries meaning only when it closely and firmly relates itself to the basic tasks and objectives of an organization. Administration accountability seeks to ensure optimization of the available resources and at the same time to realize the organizational goals.

Ethics on the other hand, is about behaviour and about ways of thinking, especially in situations where our choice can affect the dignity and wellbeing of others. Because ethical behaviour implies free choice, it cannot be captured in rule. The standard of reference for what is ethical has to exist "outside human definition" and therefore cannot be open to human negotiation. Although, the terms morality and ethics are often used interchangeably, however, they could be distinguished. By morality, we mean the tradition of laws, rules and practices that exists in every society and that seeks to describe, persuade and require certain forms of behaviour while proscribing others. On the other hand by ethics we mean the disciplined reflection on morality that constitutes the branch of philosophy that studies moral questions. Thus, reflection on the rightness or wrongness of a particular act, law or rule is an example of doing ethics. Ethics is a discipline dealing with the study of what is good and bad, right and wrong and with moral duty and obligation. Consequently, Ethical Issues are the set of customary principles and practices embodying some sort of a normative code (of behaviour, values) to adhere to them differently. Tertiary Institutions according to the National Policy on Education (2020) covers four major sectors of education as follows: University Education Sector; Technical Education Sector; Teacher Education Sector and "Professional" Schools.

Specifically, University Education consists of the conventional universities, Universities of Technology, University of Agriculture, Military University as well as private universities. Technical Education consists of Polytechnics, Colleges of Technology and

Technical/Vocational Colleges. Teacher Education on the other hand consists of conventional Colleges of Education and Colleges of Education (Special & Technical). The Professional Schools consist of Monotechnic institutions. The Federal Government of Nigeria has adopted tertiary institutions as an agent of socio-economic change and national development. Perceiving tertiary institutions as an investment since Ashby commission report in 1960, they are aimed at: the acquisition, development of and inculcation of the proper value orientation for the survival of the individual and society; the development of the intellectual capacities of individuals to understand and appreciate their environments; the acquisition of both physical and intellectual skills which will enable individuals to develop into useful members of the community; the acquisition of an objective view of the local and external environments (NPE, 2020).

The hope is that tertiary institutions of learning will meet these goals through (i) teaching (ii) research (iii) the dissemination of existing and new information (iv) the pursuit of service to the community and (v) being a storehouse of knowledge (NPE, 2020).

This paper is focused on ethics and accountability in Polytechnics, specifically Federal Polytechnic, Bali, Taraba State.

Statement of Problem

One of the most serious problems tending to undermine the provision of quality education in our tertiary institutions is that of ethics and accountability. In the tertiary institutions, the purpose of ethics and accountability is to produce graduates who will be well behaved in the society by differentiating what is good from what is bad and striving to do good for the general welfare of the society. This study is focus on ethics and accountability in public tertiary institutions in Nigeria on three variables, the school environment, the teacher and the host community.

School environment: Tertiary institutions in Nigeria today are confronted with massive increase in students' enrolment with no corresponding increase in both human and material resources. Thus, most institutions are now faced with the problem of coping with the massive welfare responsibilities expected by the general public. The physical conditions of most tertiary institutions promote unethical values and unaccountability. For instance, there are inadequate recreational and welfare facilities, inadequate library and laboratory facilities, shortage of classrooms for learning, inadequate exposure of students to reading materials (compulsory & required) as well as supplementary readings. Certainly, all these will promote unethical values and unaccountability.

The Teacher: The attitude of teachers in our tertiary institutions can either stamp out or promote unethical values and unaccountability among students. Such attitudes as exploitation of students by lecturers such as compulsory sale of handouts, textbooks as well as sexual harassment in addition to receiving gratification of all kinds from the students can promote unethical values and unaccountability. Moreover, inadequate commitment to duty by lecturers, as well as inadequate incentives and staff welfare policies are also factors that promote unethical values and unaccountability in our tertiary institutions.

Host community: The society in which the students develop and operate also have tremendous influence on their behaviours. Such things as inadequate transportation, water, accommodation and electricity in host communities as well as massive poverty in the land can engender unethical values and unaccountability in the tertiary institutions.

Based on the aforementioned problems, this study is focus on ethics and accountability in public tertiary institutions in Nigeria with a Case study of Federal Polytechnic, Bali, Taraba State.

Objectives of the study

The broad objective of the study is to examine the influence of ethics and accountability in public tertiary institutions in Nigeria with a Case study of Federal Polytechnic, Bali, Taraba State.

The specific objectives are to:

- i. Examine the influence of school environment on ethics and accountability in Federal Polytechnic, Bali, Taraba State.
- ii. determine the influence of the teacher on ethics and accountability in Federal Polytechnic, Bali, Taraba State.
- iii. Examine the influence of host community on ethics and accountability in Federal Polytechnic, Bali, Taraba State.

Research Questions

The following research questions were raised for the study:

- i. To what extent does school environment influence ethics and accountability in Federal Polytechnic, Bali, Taraba State?
- ii. To what extent does the teacher influence ethics and accountability in Federal Polytechnic, Bali, Taraba State?
- iii. To what extent does host community influence ethics and accountability in Federal Polytechnic, Bali, Taraba State?

Research Hypotheses

Based on the research questions, the following null hypotheses were raised for the study:

HO₁: School environment have no significant influence on ethics and accountability in Federal Polytechnic, Bali, Taraba State.

HO₂: The Teacher have no significant influence on ethics and accountability in Federal Polytechnic, Bali, Taraba State.

HO₃: Host community have no significant influence on ethics and accountability in Federal Polytechnic, Bali, Taraba State.

Significance of the Study

This study was tasked to contribute to the existing body of research on ethics and accountability by public tertiary institutions in Nigeria with its focus on Taraba state, Nigeria. A search into the available literature on ethical and accountability practices by public tertiary institutions in Nigeria gave very little information. However, this did not mean that the education sector under consideration in this study had nothing in place for ethics and accountability practices. This study contributes to the understanding of ethics and accountability in the entire process of managing public tertiary institutions; it will be of benefit to the policy makers in the education sector, private sector, government, managers, private universities owners, Employees and administrative students interested in the study of ethic and accountability practices in public tertiary institutions; because it provides insights into analyzing the perception of the employees involved in the management of public tertiary institutions and managers involved programme implementation, towards generating knowledge on ethics and accountability with regards to its impact on performance of public tertiary institutions. The findings of this work will provide consultants and experts with comprehensive and up-to-date information in carrying out their advisory/consulting services to their clients, prospective investors and other interested parties in tertiary institutions administration. Students, academics, social scientists and researchers in the area of management and social sciences, have more information and literature for study and further research.

Scope of the Study

This study examines the influence of ethics and accountability in public tertiary institutions in Nigeria. The study is limited to Federal Polytechnic, Bali, Taraba State. The study is limited to only three variables (the school environment, the teacher and the host community) that may influence ethics and accountability in the polytechnic.

Limitations of the study

This study assumes that school environment, the teacher and host community has a significant influence on ethics and accountability. Due to the level of insecurity in the country, the researcher faced some difficulties in data collection from the respondents but was able to mitigate it through ensuring safety and confidentiality to the respondents.

Literature Review

Conceptual Framework

Concept of Accountability

The term accountability has no definite definition because it has been described by different scholars' base on their understanding. According to Sharma (2007) the term "accountable" seems to have come into usage in the English language for the first time in the year 1583 and the context was financial. Moreover, that accountability covers all the activities undertaking by the government. Accountability therefore connotes that the administration in question has to be accountable for the exercise of authority repose on it. Sharma (2007) further observed ... administrative accountability is an organizational imperative because primarily, it purports to evaluate its performance in terms of its goals. The goal is split into definite tasks and responsibilities and it is the individual administrators who are called to render an account of how they are discharging their responsibilities. Hence, accountability carries meaning only when it closely and firmly relates itself to the basic tasks and objectives of an organization. Administration accountability seeks to ensure optimization of the available resources and at the same time to realize the organizational goals.

On the other hand, according to Laxmikanth (2005), The concept of accountability connotes the obligation of the administrators to give a satisfactory account of their performance and the manner in which they have exercised power conferred on them. Its main aim is to check wrong and arbitrary administrative actions and increase efficiency and effectiveness of administrative process. This almost concurred with what Olowu cited in (Adamolekun, 2005) asserted, that accountability conventionally refers to answerability for one's actions or behaviour. In addition, formally, it involves the development of objectives standards of evaluation to assist the owners of an organization to evaluate the performance of duties by individuals and units within the organization. He further outlined three crucial components of accountability: a clear definition of responsibility, reporting mechanisms, and a system of review, rewards, and sanctions. Thus, accountability flows in different directions: upward, downward between subordinates and superiors, and laterally among professional peers.

However, Andow (2021) distinguished between accountability and responsibility. According to him, accountability refers to the formal and specific location of responsibility, whereas responsibility has a highly personal, moral quality and is not necessarily related to formal status or power. He further stated that responsibility refers to the public servant's responsiveness to public will, whereas accountability denotes the specific methods and procedures to enforce the public servant's responsibility. Therefore, responsibility is subjective and works from within, while accountability is objective and works from without. Eghe (2002) also defined administrative accountability as "the liability of the officials to give a satisfactory account of the exercise of the powers or discretion vested in them to someone to whom it is due, failing which some kind of punishment may follow". Accountability as a concept is more pronounce in a democratic government because is a system based on strict observance of rules, procedures and regulations. Therefore, it is belief that, in a constitutional and democratic set up, administrative responsibility cannot be allowed to depend

solely on the personal responsibility of public servants. It must be provided with a formal legal and procedural basis.

Concept of Ethics

Ethics is about behaviour and about ways of thinking, especially in situations where our choice can affect the dignity and wellbeing of others. Because ethical behaviour implies free choice, it cannot be captured in rule. The standard of reference for what is ethical has to exist "outside human definition" and therefore cannot be open to human negotiation (Dandago, 2022). Although, the terms morality and ethics are often used interchangeably, however, they could be distinguished. By morality, we mean the tradition of laws, rules and practices that exists in every society and that seeks to describe, persuade and require certain forms of behaviour while proscribing others. Ethics means the disciplined reflection on morality that constitutes the branch of philosophy that studies moral questions (NPE, 1998). Thus, reflection on the rightness or wrongness of a particular act, law or rule is an example of doing ethics. Ethics is a discipline dealing with the study of what is good and bad, right and wrong and with moral duty and obligation. Consequently, Ethical Issues are the set of customary principles and practices embodying some sort of a normative code (of behaviour, values) to adhere to them differently.

Causes of unethical and unaccountable behaviors in Tertiary Institutions in Nigeria

The causes of unethical and unaccountable behaviors in our tertiary institutions can be attributed to several variables. Notable among these variables are: Laxity in home control and parental supervision; School environment; the Teacher; host community and Government Influence.

Laxity in Home Control and Parental Supervision: It has always been said that "charity begins at home". Thus, it is the peoples' beliefs that good home training is a sine-qua-non for overall child's development. This is because the home has been perceived as the first teacher to any child. Although, as the child grows, other people around get involved in the training of the child. Consequently, it is assumed that proper supervision becomes very necessary at the tender age of any child (Turney, 2022). In the past, it would be recalled that children were trained to be well disciplined simply because parents were particular about the behaviour of their children and they regarded such training as their primary responsibility. But today's parents have abandoned their primary responsibilities of raising their children in the way they themselves have been raised. Instead, they run after material wealth and fame leaving the responsibility of child discipline entirely in the hands of the school. This is more apparent in the tertiary system where students are regarded as adults who need little or no supervision.

Another way in which the home contributes to student's unethical behaviour is the unlimited or unguided liberty or freedom granted by the parents to their children. Most children are over-protected and over pampered at home and thus become problematic in the school and society (Turney, 2022). Some parents usually allow their wealth to be the pride of their children. They provide their children with all kinds of material needs to the extent that such children consider themselves better than other people around them including their teachers (Gambo, 2022). Most times, you find such students riding in exotic cars, and wearing very expensive dresses. They drive recklessly all over the place, causing avoidable accidents. They throw parties every now and then and one will hardly find them attending classes.

Many of them engage in armed robbery, certificate forgery/racketeering. For example Prof. Yinka Ajayi Dopemu of the University of Ilorin lost his life a few years ago in probing students' certificate racketeering. Also, lecturers and administrators are now at the mercy of these students. Both lecturers and administrators are no longer in the position to discipline or control the students. This position is confirmed by Turney (2022) who observed that a parental relationship is a source of problem of unethical and unaccountable in school.

School Environment: Tertiary institutions in Nigeria today are confronted with massive increase in students' enrolment with no corresponding increase in both human and material resources. Thus, most institutions are now faced with the problem of coping with the massive welfare responsibilities

expected by the general public. The physical conditions of most tertiary institutions promote unethical values and unaccountability (Turney, 2022). For instance, there are inadequate recreational and welfare facilities, inadequate library and laboratory facilities, shortage of classrooms for learning, inadequate exposure of students to reading materials (compulsory & required) as well as supplementary readings. Certainly, all these will promote unethical values and unaccountability. This position is supported by Ezeanya (2019) who remarked that: To expect that there will be discipline in all those ill-equipped institutions, where accommodation is poor, where there are no tables, where children sit eating in a bare floor, where there is no playground, good lighting facilities and water supply will be to expect a miracle to happen.

These institutions have found themselves in such a situation because the financial allocation from government is grossly inadequate to meet their needs. They thus over enroll in order to generate more funds. The Olabisi Onabanjo University, for instance is adjudged by NUC to be the most over populated university in the country today. It has overshoot its carrying capacity by over 29,000 students, why? Because of the need to generate more funds to supplement salary and meet its running cost. The resultant effect is gross unethical values and unaccountability as is been witnessed in the university today.

The Teacher: The attitude of lecturers in our tertiary institutions can either stamp out or promote unethical values and unaccountability among students. Such attitudes as exploitation of students by lecturers such as compulsory sale of handouts, textbooks as well as sexual harassment in addition to receiving gratification of all kinds from the students can promote unethical values and unaccountability. Moreover, inadequate commitment to duty by lecturers, as well as inadequate incentives and staff welfare policies are also factors that promote unethical values and unaccountability in our tertiary institutions (Turney, 2022).

Host Community: The society in which the students develop and operate also have tremendous influence on their behaviours. Such things as inadequate transportation, water, accommodation and electricity in host communities as well as massive poverty in the land can engender unethical values and unaccountability in the tertiary institutions. Olabisi Onabanjo University is a typical example of this type of situation. The concept of crisis-culture may be another root cause of unethical values and unaccountability in the tertiary institutions. Laura Thompson in Brameld (2015) has defined culture crisis as "the manifestation of critical imbalance in one or more essentials of a culture structure in an environmental setting". Bidney (2019) an anthropological theorist defines culture-crisis as a state of emergency brought about by the suspension of normal or previously prevailing, technological, social or ideological conditions. Barnett (2020) has explained that in a state of cultural-crisis. A familiar universe of associations and sanctions has been distorted or destroyed, and must be reorganized. The wrenching away of any control mechanism- - - requires a reorientation. Unsettlement for any cause creates a fluid condition in which the old values are no longer operative. With the old sanctions and compulsives gone or of doubtful validity, the way is open for the creation and the acceptance of new interpretations.

From the above, it is clear that the contemporary Nigerian society is an epitome of cultural-crisis. Clearly in the recent past there have been imbalances in some of the essentials of the culture such as in the ethical values. We have also had the suspension of some norms in regard to vital ideological conditions. Bribery has transformed into "settlement", examination malpractices have been tagged "assistance", 'cooperation' etc. Mails are no longer assured to arrive their destinations promptly intact, or even at all, 419 syndicates have mushroomed.

Indeed the periods we have been going through within the past two decades can be defined as periods of unmitigated confusion and near disintegration, periods of paralyzing economic depression or unrestrained corruption and human misery, of global insecurity and nightmares or apathy, of wanton destruction of public utilities, kidnapping and assassination and of ill-gotten wealth and unbridled affluence. Indeed, a period of culture-crisis. Thus, the Nigerian society can aptly be described as a crisis-culture. In general, in crisis-culture, the tertiary institutions habits, symbols, beliefs and faiths are almost all infested and infected by chronic instability, confusions, bifurcations

and uncertainties. (Ukeje & Ehiamentalor, 2020). Various tertiary institutions and the generality of the masses tend to build in their members and in themselves, habits of acquiescence in, rather than a feeling of concern about, the current circumstances, and at times habits of disloyalty and patriotism.

The disequilibrium in our present circumstances have reverberated in the tertiary institutions in the form of bleak future for the graduates – massive unemployment – as there is no employment after studies or after National Youth Service Corps (NYSC), epileptic school years which was as a result of frequent disruption of academic activities by staff and students alike. This may lead to prolongation of the school sessions to about 6-7 sessions as against the required 4 sessions. In most cases, the baton of strike is passed from one union to the other. When lecturers or non-academic staff are not on strike over one thing or one other, the students are on their own rampage.

Government Influence

Another important factor contributing to students' unethical values and unaccountability is the influence of government on education. Free education policy introduced in the Western Region of Nigeria in 1955 as well as the Universal Primary Education (UPE) policy introduced by the Federal Government in 1976 brought about an unprecedented enrolment of pupils into the educational institutions. Ajayi (2019) asserted "there was shortage of everything except the pupils" in all our educational institutions. This could be said to be the genesis of unethical values and unaccountability in our educational institutions.

Other areas where government promotes unethical values and unaccountability in tertiary institutions include using students in politics and encouraging them to be partisan, undue interference in union matters including union elections at state and even NANS elections, sponsoring division among students, as well as encouraging them to undermine the university authorities. Some Governing Councils in most cases also do not help matters because instead of supporting authorities' efforts at controlling these students and curbing their excesses, they wittingly or unwittingly encourage these students to disregard constituted authorities. There was a time a council member in one of our tertiary institutions was overheard as saying, "Please leave these students alone. Don't you know that we need them for 2007 election?" Most of the laws governing these institutions vest the power to discipline students in the head of such an institution. The Governing Council only has oversight functions and, in most cases, they are expected to be concerned with giving policy directions. But what happens in most cases is that they get directly involved in the day-to-day management of the affairs of these institutions with the resultant effect of breeding unethical values and unaccountability since most times these students bypass constituted authority and go directly to council members or even government. They will openly tell one that they are dealing with one's superiors. Decisions taken by authorities are often times upturned by these higher authorities. In quite a number of cases, when investigations are being conducted on offences committed by a group of students, undue pressures from higher quarters are mounted to ensure that such students are not punished or have such punishment mitigated. The resultant effect of all these undue interferences is gross unethical values and unaccountability among both staff and students of our tertiary institutions.

Summing up the level of unethical values and unaccountability in our tertiary institutions. Nwabueze (2015) asserts that at the tertiary level, our universities, and polytechnics have become perhaps the most fertile ground for social unrest and unethical values and unaccountability. The factors responsible for this state of affairs are partly external and partly internal to the tertiary institutions. Among the external causes are insufficient fund, lack of coherent higher education policy by successive governments, undue interference with the university autonomy, the amorality, buccaneering, corruption, unbridled quest for wealth, the adoration of money, the disdain for intellectualism and the enthronement of mediocrity in our society in place of excellence, the inversion of moral values".

One of course is not absolving management of these institutions totally from blame. There is no doubt that some display gross incompetence and insensitivity in handling crisis situation in their

tertiary institutions. If a head is incompetent or does not know how to manage crisis, the outcome is breakdown of law and order and unethical values and unaccountability in such institutions.

2.2 Theoretical framework

There are not a handful of assumptions that can readily give vent to the ideal purpose and call of a public servant. Hence, scholars have more often than not, predicated their investigations and analysis on the assumptions of the social contract, public/common good and good accountability.

Resource-Based Theory

The resource-based theory was propounded by Jay Barney in the year 1991. The concepts of Maslow (1954) and Herzberg (1959) motivational theories at the workplace, leading to employee willingness to perform, serve as a foundation to the resource-based theory (RBT). Indeed, the RBT does not oppose the concepts of Maslow and Herzberg theories, but rather builds on them in the light of highly motivated and highly competent workforce in the core area of the enterprise's source of competitive advantage.

RBT emphasizes that the long-term competitiveness of an enterprise depends upon the resources that differentiate it from its competitors, that are durable and are difficult to imitate and substitute (Barney, 2001), where the enterprise's resources are referred to as its capabilities (Barney, 2001) or tangible and intangible assets, which are used to develop and implement strategies (Ray, 2004). It follows then that not all the enterprise's resources and capabilities can be used to achieve competitive advantage, but only those which fall within the core competencies of the enterprise.

However, Miller (2013) recognized that the initial claims – (a) that aggression is always based on frustration and (b) that frustration always leads to aggression – were far too general. These blames made frustration both a necessary and sufficient condition for aggression. As such, frustrations do not cause hostile or aggressive outbursts by necessity. Potential outbursts may be effectively inhibited or may result in alternative actions, such as the pursuit of other, more readily available re-enforcers. Miller therefore rephrased the second part of his hypothesis to read: "Frustration produces instigations to a number of different types of response, one of which is instigation to some form of aggression".

Altogether, an undiluted application of this theorem to the persistent crises of unethical behaviours, negation of values and unaccountability which undoes the Nigerian public tertiary institutions, will avail us the grounds to appreciate the truth that the basic challenges of socio-economic hardship which public servants face, certain unmet 'needs', some numerous 'family/social group/villages responsibilities'(of poverty alleviation and cash donations), constant expectations from too many unemployed relations, and the philosophy of 'opportunity comes but once' may actually amount to frustration on the part of a public servant (especially when in custody of public funds) and then the actual aggression (manifested by a calculated attack on public funds, unethical behaviours, violation of rules) in order to summarily satisfy these challenging needs.

2.3 Empirical Review

Dandago (2021) from his study investigated the effect of accountability on teachers job satisfaction. The design of the study was descriptive survey designed for the data collection, only the primary data collection technique was used by the researcher. Questionnaires were given to selected sample in order to get needed data. Answers to these questions were analysed using the regression and correlation analyses. Finding of this study states that accountability has positive impact on teachers' job satisfaction.

Turney (2022) conducted a study on staff ethical behavior associated with students motivation. He received the data through sample multi-behaviour questionnaire (MLQ) of 315 chief student affairs officers, chief academic and financial were chosen from the town of 105 member organization in the council for Christian universities and colleges 223 participants (70.8%) return questionnaires, results were received with the help of descriptive statistics were utilized to describe the sample mean and standard deviation. They found that ethical behaviour has significant and positive relationship with motivation towards studies of the students.

Judge and Piccolo (2022) conducted a survey by administering questionnaires to 400 correspondents in the banking sector in Bangkok. The result show that most of the bank employees mostly the females between 20 and 39 years old are neither satisfied nor dissatisfied. They are ambivalent. Ethics and accountability was seen to have a positive effect on various facets of employee job satisfaction.

Based on the empirical review, most of the studies used standard deviation and descriptive statistics to analyse their data but this study will use Pearson product moment correlation to analyse the data collected.

METHODOLOGY

This study employed a descriptive survey research design. The target population is the management and non-management employees of federal Polytechnic Bali Taraba state. On the average, the staff strength of the polytechnic as at the time the researcher obtained data stood at nine hundred and thirty (930) (Federal Polytechnic Bali registry, 2022). These members of the target population had characteristics and experiences that were capable of producing the responses the researcher needed. Yamane Taro formula will be adopted for determining an adequate sample size at confidence level 95% and P = 0.05.

Below is the formula:

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

Where: n = Sample size; N = Population size; e = Sample error @ Level of significance; 1 = Constant

$$\text{Therefore, } = \frac{930}{1 + 930 (0.05)^2}$$

$$= \frac{1 + 930 \times 0.0025}{930}$$

= 366 Employees.

For the purpose of this study, 366 employees were selected as the study sample. Based on probabilistic sampling procedure, a systematic random sampling technique was used for selecting respondents for management employees and non-management employees respectively. The subjects will be selected using table of random numbers from the accessible population and matched against the criteria for being in the sample.

Method of Data Analysis

The data was collected from the respondents through structured questionnaires. Data collected from the completed questionnaires were analysed using the SPSS. It was used to obtain frequencies and percentages of close ended responses; and open-ended responses were analyzed in a qualitative manner. The hypotheses were tested using ordinary least square regression technique.

Data Analysis

Descriptive Analysis

In descriptive analysis, the variable is ranked by referring to the values of standard deviation and mean. The highest value of standard deviation from mean indicates the independent variables produce highest impact on the dependent variables. The analysis is based on the 360 filled and returned copies of questionnaires distributed.

Table 1: Descriptive statistics

	N	Mean	Std. Deviation
School Environment	360	3.894	.9123
The Teacher	360	3.609	.8440

Host Community	360	3.524	.6968
Ethics & Accountability	360	3.869	.6845
Valid N (listwise)	360		

Source: Field survey (2022).

Based on the table above, school environment has the highest mean value corresponding to 3.894 and standard deviation value of 0.9123 indicating that school environment is highly correlated with ethics and accountability. The Teacher scores the second highest mean value corresponding to 3.609 and standard deviation value of 0.8440 indicating that the teacher is fairly correlated with ethics and accountability. Host community has the lowest mean value corresponding to 3.524 and standard deviation value of 0.6968 indicating that host community is also fairly correlated with ethics and accountability.

Regression Analysis

Table 2: Model summary

Model	R	R Square	Adjusted Square	R Std. Error of the Estimate	Durbin-Watson
1	.792 ^a	.532	.579	.378431469826	1.723
a. Predictors: <i>(Constant), School environment, The Teacher, Host Community</i>					
b. Dependent Variable: <i>Ethics and Accountability</i>					

Source: SPSS Output (2022).

According to the above table, R square value is 0.532 which indicates that 53.2 percent of the dependent variables can be predicted by independent variables. The adjusted R square is 0.579 which shows that model is not a good fit model as the value is less than 0.60. The Durbin-Watson value shows no auto correlation among the selected respondents for this study as the value falls in a range of 1.5-2.5. When Durbin-Watson are at value of 2, it means there is no auto correlation, value approaching 0 means there is positive correlation, and value towards 4 means there is negative correlation. The rule of thumb is that a "good fit" model is predicted by a minimum of 60 percent variance in dependent variable making the model for the research a good fit by having a value of Adjusted R Square higher than 60 percent. Durbin-Watson test calculates the auto correlation of the residual from the regression analysis which state that the acceptable range for Durbin-Watson is within the range of 1.5-2.5.

Additional analysis will be on coefficients where the range of alpha value of 0.05, 0.001 or 0.01 is used to explain the significant of the variable.

Test of Hypotheses and Discussion of Major Findings

Table 3 Coefficient

Model	Unstandardized Coefficients	Standardized Coefficients	t	Sig.		
					B	Std. Error
1	(Constant)	1.466	.371		4.051	.000
	School Environment	.491	.065	.571	7.652	.000
	The Teacher	.463	.069	.478	4.253	.000
	Host Community	.266	.080	.231	3.061	.000

- a. Dependent Variable: Ethics and Accountability

Source: SPSS Output (2022).

HO₁: School Environment have no significant influence on ethics and accountability in Federal Polytechnic, Bali, Taraba State.

As per shown on the above table, School environment beta coefficient value is 0.571 with a significant value of 0.000 which is lower than 0.01, hence School environment is found to have a positive significant influence on ethics and Accountability. This finding is similar to Turney (2022) where they found that School environmental factor influence ethics and accountability. This has been supported by Gambo (2022) and Dandago (2021) research. **H01:** Rejected

HO₂: The Teacher have no significant influence on ethics and accountability in Federal Polytechnic, Bali, Taraba State.

The Teacher beta coefficient value is 0.478 with a significant value of 0.00 which is lower than 0.01, hence the Teacher is found to have a positive significant influence on ethics and accountability. This finding is contrary to Turney (2022) where they found Teacher produces negative influence on ethics and accountability. This has been supported by Abubakar, (2022) research. **H02:** Rejected

HO₃: Host Community have no significant influence on ethics and accountability in Federal Polytechnic, Bali, Taraba State.

Host Community beta coefficient value is 0.231 with a significant value of 0.00 which is lower than 0.01, hence Host Community is found to have a positive significant influence on ethic and accountability. This finding is similar to a study conducted by Dandago (2021) in which the result indicates that there is positive and significant relationship ethic and accountability. This had been supported by Gambo (2022) research. **H01:** Rejected

SUMMARY, CONCLUSION AND RECOMMENDATIONS

Summary

This study examines Ethics and Accountability in Public Tertiary Institutions in Nigeria using Federal Polytechnic, Bali Taraba State. The specific objectives of the study are to examine the influence of school environment, the teacher and host community on ethics and accountability in Federal Polytechnic, Bali, Taraba State. The study employed survey research design. Data was collected from 366 systematically selected respondents. The data collected was analysed using descriptive statistics and regression analysis to test the hypotheses. The findings of the study indicated that school environment, the teacher and the host community have a positive and significant influence on ethics and accountability.

Conclusion

It becomes necessary that teachers, parents, government and all the stakeholders in education should pull resources together and not relent in their efforts to maintain and guarantee ethics and accountability as well as promote the habits of piety and obedience among the students of our higher institutions. Enforcement of discipline in our tertiary institutions will thus become a means of fulfilling section 1 (5) of the National Policy on Education which aims at: the inculcation of national consciousness and national unity; the inculcation of the right type of values and attitudes for the survival of the individual and the Nigeria society; the training of the mind in the understanding of the world around the acquisition of appropriate skills, abilities and competencies both mental and physical as equipment for the individual to live in and contribute to the development of his society. This is a task that must be done by *all* and *sundry* so as to move our tertiary institutions forward.

Recommendations

To solve the myriads of problems associated with accountability and unethical values in our institutions of higher learning especially in Taraba state,

- i. The Stakeholders must ensure to cultivate the habit of doing things right rather than basing all decisions on political and ethnic considerations.

- ii. The stakeholders need to put competent people at the helm of affairs of our tertiary institutions and not based such decisions as, "it is now the turn of this zone". Our tertiary institutions should, as much as possible, be insulated from partisan politics.
- iii. Members of Governing Councils should be men and women of proven integrity and people who are knowledgeable enough to contribute meaningfully to the academic growth and development of such institutions and not just politicians who see such appointments as avenues to make money. Besides, there is the issue of adequately funding these institutions if they are to really perform and turn out graduates that are really found worthy in both character and learning. Education, and, especially tertiary education, is an essential social service to be rendered to a community. There is a limit to which we can commercialise the activities of such institutions without jeopardizing the primary purpose of establishing them.

Future research Direction

The upcoming research may be conducted with inclusion of more institutions. As only one organization participated in this study, future researcher could widen the number of organizations. The future researcher can enlarge a bigger sample data size in different institutions such as universities and colleges of education.

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