

Exploring the Role of Spiritual Accounting in Enhancing Ethical Accountability in Nigeria's Public Sector

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Abstract

Purpose: This study examined the role of spiritual accounting in enhancing ethical accountability in Nigeria's public sector, with particular emphasis on public servants in Keffi, Abuja, and Lafia. It sought to determine whether the integration of spiritual values into public service influences ethical decision-making, transparency, honesty, and accountability in the management of public resources.

Methodology: The study adopted a mixed-method research approach using a descriptive survey design. Primary data were collected through structured questionnaires administered to 150 public sector employees selected from Keffi, Abuja, and Lafia. Data were analyzed using descriptive statistics, Pearson correlation, and regression analysis to examine the relationship between spiritual accounting and ethical accountability.

Results: The findings revealed a statistically significant positive relationship between spiritual accounting and ethical accountability. Regression results showed that spiritual accounting explained 47.3% of the variation in ethical accountability, indicating that public officials who internalize spiritual values exhibit higher levels of transparency, integrity, honesty, and responsible stewardship of public resources. The study concludes that spiritual accounting provides a complementary ethical framework that strengthens conventional legal and institutional accountability mechanisms in the Nigerian public sector.

Implication of Findings: The findings suggest that incorporating spiritual and moral values into public sector ethics through training programmes, value-based codes of conduct, and inclusive ethical awareness initiatives could reinforce integrity, improve accountability, and contribute to reducing corruption and unethical practices in public governance.

Keywords: Spiritual Accounting, Ethical Accountability, Public Sector, Moral Responsibility.

1. Introduction

Public sector accountability remains a pressing concern in Nigeria, where governance challenges such as financial mismanagement, corruption, and weak oversight mechanisms have significantly undermined public trust. Despite decades of reform efforts, including the introduction of auditing systems, procurement regulations, and fiscal responsibility laws, ethical violations and malpractices persist in the management of public resources (Okoye & Ofoegbu, 2017). Traditional accounting frameworks, particularly financial and managerial accounting have proven insufficient in curbing these excesses due to their mechanistic nature, which emphasizes compliance with procedures over internal moral and ethical responsibility. Consequently, there is a growing scholarly and practical interest in exploring alternative accountability frameworks that incorporate deeper ethical and spiritual dimensions. One such emerging approach is spiritual accounting.

Spiritual accounting is a values-based and ethically grounded approach to financial accountability that integrates spiritual or religious principles into financial reporting and managerial decision-making (Yahaya, 2018). It emphasizes moral virtues such as honesty, integrity, humility, stewardship, and a sense of accountability to a higher divine authority. Rooted in religious teachings, primarily Christianity, Islam, and African traditional belief systems, spiritual accounting seeks to align financial practices with

transcendent moral codes, arguing that public servants are not merely accountable to institutional frameworks but ultimately to God and society (Ofori, 2010; Adebayo, 2017). This perspective resonates deeply in Nigeria, a religiously pluralistic society where over 95% of the population identifies with a religious faith that advocates moral uprightness and social justice (Pew Research Center, 2015).

The public sector in Nigeria is plagued not only by technical lapses but also by a “value gap”, where compliance with bureaucratic processes masks unethical behavior such as inflated contracts, misallocation of funds, and budgetary manipulation (Aliyu & Yusuf, 2019). While audit reports may satisfy legal requirements, they often fail to address the deeper moral failures that underlie financial misconduct. Thus, incorporating spiritual accounting into public service accountability could offer a transformative paradigm that inspires internal ethical consciousness among public servants. It encourages actors to view themselves as stewards rather than mere custodians of public funds, an idea that finds theoretical backing in the Stewardship Theory of Davis, Schoorman, and Donaldson (1997), which suggests that individuals act not solely out of self-interest but also from an intrinsic commitment to responsibility and collective good.

Furthermore, spiritual accounting offers a preventive ethical lens, as opposed to the reactive posture of conventional audit systems. For instance, religious principles discourage actions that harm others or society, even if such actions escape institutional detection. In Islam, the concept of Amanah (trust) and Hisbah (moral accountability) obliges public officials to act justly and transparently, while in Christianity, teachings on stewardship, humility, and service to others are central to ethical leadership (Adebayo, 2017). Indigenous African spirituality also emphasizes communal accountability and harmony with moral order, reinforcing a collective sense of responsibility toward resource use.

The issue of ethical accountability in Nigeria's public sector remains a persistent and deeply rooted challenge despite numerous institutional reforms and legal frameworks established to curb corruption and promote transparency. Existing mechanisms such as the Financial Regulations, Public Procurement Act (2007), Fiscal Responsibility Act (2007), and the oversight of institutions like the Office of the Auditor-General for the Federation and the Economic and Financial Crimes Commission (EFCC) which have not yielded the desired level of compliance or integrity in public service delivery (Okoye & Ofoegbu, 2017). High-profile corruption cases, misappropriation of public funds, ghost workers, contract inflation, and budget padding continue to dominate headlines, indicating that the problem is not merely structural but deeply ethical and cultural.

Traditional accounting systems, while instrumental in financial tracking and reporting, have often focused on technical compliance and performance metrics, sidelining the critical dimension of moral and spiritual accountability. The mechanistic nature of financial accounting assumes that compliance with standards and rules inherently equates to ethical behavior, but this has proven inadequate in Nigeria's socio-cultural context where personal values, religious beliefs, and informal norms significantly influence behavior (Ejiogu, et al 2019). In many cases, public officers comply with procedures yet still engage in unethical practices, exploiting loopholes or manipulating systems for personal gain. This disconnect between procedural compliance and ethical behavior underscores a foundational problem in the way accountability is conceptualized and practiced in Nigeria's public sector.

Furthermore, there is mounting evidence that ethical failure in governance is not merely a consequence of poor laws or weak institutions but also a symptom of a deeper spiritual void, an erosion of internal moral compass, conscience, and a sense of higher responsibility (Adebayo, 2017). This has led scholars and practitioners to call for an integration of ethical and spiritual dimensions into governance structures, arguing that moral values such as honesty, stewardship, fear of God, and justice which rooted in religious

traditions which could serve as a more effective foundation for accountability (Yahaya, 2018; Aliyu & Yusuf, 2019).

Despite the cultural and religious significance of spirituality in Nigeria, very few empirical studies have explored how spiritual beliefs and values influence the ethical behavior of public servants or how such values could be systematically integrated into public sector accounting and governance. While the concept of spiritual leadership and ethical decision-making has gained attention in corporate management and organizational behavior literature, its application to public financial management in Nigeria remains grossly underexplored (Okezie & Njoku, 2020). The idea of spiritual accounting – an approach that combines financial transparency with spiritual virtues which offers a novel framework for enhancing ethical accountability, but its practical implications, theoretical foundations, and empirical validation in the Nigerian public sector are yet to be fully articulated.

This research addresses this gap by exploring the role of spiritual accounting in enhancing ethical accountability within Nigeria's public sector, with a particular focus on three urban centers: Keffi, Abuja, and Lafia. It seeks to investigate how public servants' spiritual convictions shape their ethical attitudes toward financial accountability and whether a spiritually anchored accounting culture can serve as a complementary tool to existing audit and control mechanisms. By doing so, the study contributes to a deeper understanding of the moral dimensions of public accountability and provides a culturally resonant alternative to conventional approaches.

Moreover, previous studies on public sector ethics have often been normative or theoretical, lacking empirical depth and contextual specificity (Ofori, 2010). This study fills that gap by providing data-driven insights into the relationship between spirituality and accountability, with a view to informing both academic discourse and practical policy reforms. It will also contribute to the ongoing global conversation on how values-based governance models can complement institutional reforms in addressing corruption and promoting ethical governance in developing countries.

Several scholars have advocated for a rethinking of accounting beyond its Western, secular foundations to include the socio-religious and moral contexts within which financial activities occur, especially in developing countries (Ejiogu, et al 2019). The African worldview does not make a rigid separation between the sacred and the secular; instead, it sees governance, economics, and ethics as integrated. Therefore, the call for spiritual accounting in Nigeria is not merely an academic exercise but a culturally responsive and contextually grounded response to governance challenges. It is a movement toward a more holistic conception of accountability – one that combines the technical with the moral, the procedural with the spiritual.

Despite its potential, spiritual accounting remains largely under-theorized and under-researched in Nigeria's public sector discourse. Most existing studies focus on corporate ethics and religion's influence on business behavior, with little attention given to how spiritual principles can enhance accountability in government ministries, departments, and agencies. Moreover, there is a lack of empirical studies that explore how public servants perceive spiritual accountability or how such beliefs influence their ethical decision-making in practice. This gap creates an urgent need for academic inquiry into the relevance, practicality, and impact of spiritual accounting in promoting a more accountable, transparent, and ethically sound Nigerian public sector.

This study, therefore, aims to explore the role of spiritual accounting in enhancing ethical accountability in Nigeria's public sector, especially in a context where institutional controls have proven inadequate. By drawing insights from religious, cultural, and ethical foundations, the research will assess whether

and how spiritual values shape public servants' attitudes toward accountability, and whether spiritual accounting can serve as a complementary framework to existing accountability mechanisms.

2. Literature review

Conceptual Review

Spiritual Accounting

Spiritual accounting is an emerging interdisciplinary concept that blends accounting practices with ethical, religious, and moral principles. It refers to the integration of spiritual values such as integrity, honesty, stewardship, justice, fear of divine judgment, and a sense of accountability to a higher power into accounting and financial reporting systems. According to Al-Aidaros et al 2013, spiritual accountability implies that beyond being answerable to human institutions and regulators, individuals must recognize a higher moral order to which they are ultimately accountable.

In the context of Nigeria as a nation with deep-rooted religious values and a predominantly Christian and Muslim population, spiritual accounting underscores the notion that public servants, especially those handling financial resources, should be guided by the moral teachings of their faiths. For instance, biblical teachings about stewardship (Luke 16:2, Matthew 25:14–30) and Quranic principles of trust (Amanah) and justice (Adl) emphasize ethical conduct in handling resources. Therefore, spiritual accounting serves as a moral compass for decision-making and a deterrent against corrupt practices.

Ethical accountability refers to the obligation of individuals and institutions to act in ways that are morally and ethically justifiable. It goes beyond compliance with legal frameworks and focuses on the values and intentions that guide actions. Bovens (2007) argues that ethical accountability involves answerability not just for outcomes but for the motivations and processes that lead to those outcomes. In public sector contexts, ethical accountability entails transparency, honesty, responsibility, and fairness in the management of public resources. It is vital for restoring trust in governance systems, particularly in environments plagued by corruption, nepotism, and financial misappropriation. However, in many African countries, including Nigeria, traditional accountability systems often fail due to weak institutional enforcement mechanisms. Hence, integrating moral and spiritual dimensions may complement existing measures by invoking internal conscience and fear of divine consequence as additional layers of accountability.

Public Sector in Nigeria

The public sector encompasses all government-controlled and funded institutions that provide goods and services to citizens. In Nigeria, this includes ministries, departments, agencies, and parastatals operating at federal, state, and local levels. Public sector accounting involves the recording, analyzing, and reporting of financial transactions related to public funds. Unfortunately, Nigeria's public sector has become synonymous with financial indiscipline, corruption, and poor service delivery. According to Transparency International's Corruption Perception Index (2023), Nigeria remains among the countries with high levels of perceived corruption in the public sector. This reality underscores the inadequacy of legalistic and procedural accountability models and signals the need for more holistic and value-driven frameworks like spiritual accounting.

While conventional accounting focuses on accurate financial reporting, spiritual accounting complements it by infusing internal moral discipline and an ethical lens into financial stewardship. Hence, the combination of both could offer a more sustainable solution to public financial mismanagement in Nigeria.

Spiritual accounting and ethical accountability are not mutually exclusive but rather complementary. A spiritually grounded approach to accounting can reinforce ethical behavior, especially in Nigeria's public sector, where legal enforcement alone has proven insufficient. By clarifying these concepts, this study lays a strong foundation for understanding how internalized spiritual values can shape external accountability practices in the governance of public resources.

Empirical Review

Several empirical studies have highlighted the role of spirituality and religious belief in shaping ethical behavior among public officials.

Orshi, Yunusa, and Okpe (2023) established that ethics and integrity disclosures significantly enhanced firm value and strengthened stakeholder confidence through improved corporate accountability. The study argued that organizations that institutionalize ethical values and transparent reporting practices enjoy greater legitimacy and sustainable performance. Although conducted within the private sector, the findings suggest that ethical values constitute an important component of spiritual accounting capable of promoting accountability in public institutions. In line with these findings, the present study examines whether the integration of spiritual values into public service significantly influences ethical accountability.

Accordingly, the first hypothesis is formulated as follows:

H01: Integration of spiritual values into public service has no significant effect on ethical accountability in Nigeria's public sector.

Sanni, Alabere, and Lawal (2023) further demonstrated that managerial dynamics significantly influence corporate social disclosure practices among quoted manufacturing companies in Nigeria. Specifically, the study found that ethical leadership, managerial commitment, and moral responsibility positively affected transparency and organizational accountability. The authors concluded that value-driven leadership remains indispensable for effective governance and responsible management of organizational resources. Since spiritual accounting promotes ethical leadership founded on integrity, honesty, and service, the study provides a basis for examining the influence of organizational support for spiritual ethics on ethical accountability within public institutions.

Consequently, the second hypothesis is stated as follows:

H02: Organizational support for spiritual ethics has no significant effect on ethical accountability in Nigeria's public sector.

Similarly, Doshiro, Ibrahim, and Usman (2023) examined the structural determinants of financial sustainability among listed financial companies in Nigeria and reported that prudent financial management, effective governance structures, and accountability mechanisms significantly enhanced organizational sustainability. The study emphasized that transparency, stewardship, and responsible financial management are indispensable to sustainable institutional performance. Since stewardship constitutes one of the fundamental principles of spiritual accounting, the findings suggest that employees who responsibly manage public resources are more likely to exhibit ethical accountability.

Based on this empirical evidence, the third hypothesis is formulated as follows:

H03: Responsible stewardship has no significant effect on ethical accountability in Nigeria's public sector.

Furthermore, Ugwoke and Ezeabasili (2021) investigated the influence of religious beliefs on fiscal responsibility and ethical behaviour among public officials in South-East Nigeria. Their findings revealed that belief in divine accountability significantly reduced financial misconduct and promoted transparency, honesty, and prudent management of public funds. The authors concluded that spirituality serves as an effective internal control mechanism by shaping the conscience and moral judgement of public officials beyond statutory regulations. This finding is particularly relevant to the present study because belief in divine accountability represents one of the core constructs of spiritual accounting.

Consequently, the fourth hypothesis is stated as follows:

H04: Belief in divine accountability has no significant effect on ethical accountability in Nigeria's public sector.

Theoretical Framework

Stewardship Theory

Stewardship theory as propounded by Donaldson and Davis (1991) posits that managers and public officials, when entrusted with resources, are naturally inclined to act in the best interests of the organization or principal due to a sense of responsibility, trust, and intrinsic motivation rather than opportunistic self-interest. The theory aligns directly with the concept of spiritual accounting by viewing public officials as stewards accountable not only to their human superiors and institutions but also to a higher moral authority (i.e., God or divine law). In the Nigerian context, where religious consciousness permeates society, stewardship theory underscores how internalized spiritual values, like integrity, humility, and fear of divine judgment, can guide ethical public financial management.

Amah and Ahiauzu (2013) applied stewardship theory in the Nigerian public sector, noting that employees who internalized moral values exhibited higher ethical behavior. Similarly, Edeh and Ibanichuka (2022) used stewardship theory to argue that spiritual values in budgeting led to more responsible fund utilization in state ministries.

Theory of Planned Behavior (TPB)

TPB by Icek Ajzen (1985) suggests that an individual's intention to perform a behavior is influenced by their attitude toward the behavior, subjective norms, and perceived behavioral control. It is particularly relevant in explaining why public servants may choose to act ethically when influenced by their spiritual beliefs, organizational culture, or religious norms. For example, if public servants believe that their peers and religious doctrines support transparency, and they feel empowered to act rightly, they are more likely to behave ethically. Spiritual accounting can positively influence each of these three determinants of ethical behavior. Olowookere, Adebowale, and Olanrewaju (2020) applied TPB to examine ethical intentions among Nigerian civil servants and found that religious beliefs significantly shaped their attitudes and behavioral intentions. This supports the idea that spirituality can be a predictive factor in ethical accountability.

Divine Command Theory

Rooted in the works of early religious philosophers like St. Augustine and later expanded in modern times by thinkers like Robert Adams (1999), the divine Command Theory holds that morality is grounded in the will or commands of God. What is morally right is what God commands, and what is wrong is what God forbids. This theory provides the philosophical backbone for spiritual accounting, especially within a religiously conscious society like Nigeria. Public servants who subscribe to divine accountability believe that unethical behavior—such as embezzlement or false reporting, is not just a

legal offense but a moral transgression against God. This theological worldview can become a powerful internal regulator of behavior beyond external legal controls.

Ugwoke and Ezeabasili (2021) explored the link between religious belief and fiscal responsibility in local governments and found that a strong belief in divine judgment enhanced transparency and reduced misappropriation of funds. The findings echo the moral thrust of Divine Command Theory in supporting spiritual ethics.

3. Methodology

This study adopted a descriptive survey research design to explore the role of spiritual accounting in enhancing ethical accountability in Nigeria's public sector. The design was chosen because it enables the researcher to gather opinions, behaviors, and attitudes from a cross-section of public servants in their natural working environments without manipulation.

The population of the study comprised public sector workers in Keffi, Abuja, and Lafia, including accountants, auditors, procurement officers, and administrative officers. From this population, a sample size of 150 respondents was selected using purposive and stratified random sampling techniques to ensure representation across departments and locations.

Primary data were collected through a structured questionnaire divided into four sections: demographic information, perception of spiritual accounting, ethical accountability practices, and the perceived link between both. The instrument was validated through expert review and tested for reliability using Cronbach's Alpha, which yielded a reliability coefficient of 0.83, indicating strong internal consistency. For data analysis, the study employed descriptive statistics (frequency, percentage, mean, standard deviation) to summarize demographic and perception data, and inferential statistics such as Pearson correlation and regression analysis to test the relationship between spiritual accounting and ethical accountability. The analysis was conducted using SPSS (Version 25). The methodology ensures that both qualitative insights and quantitative patterns are captured to provide a comprehensive understanding of the impact of spiritual accounting on ethical behavior in the public sector.

4. Results and discussion

The descriptive statistics provide an overview of respondents' perceptions regarding the various dimensions of spiritual accounting and ethical accountability within the Nigerian public sector. The analysis indicates that belief in divine accountability recorded the highest mean score (Mean = 4.31; SD = 0.52), suggesting that the majority of respondents strongly believe that they are ultimately accountable to God for their actions while performing official duties. This finding demonstrates that spiritual consciousness remains deeply rooted among public servants in Keffi, Abuja, and Lafia, and may serve as an internal mechanism for regulating ethical behaviour.

Similarly, the integration of spiritual values into daily work activities recorded a high mean score (Mean = 4.02; SD = 0.68), indicating that respondents generally incorporate values such as honesty, integrity, fairness, selflessness, and service to humanity into their official responsibilities. This finding suggests that many public servants perceive spirituality as an indispensable element of ethical decision-making rather than merely a private religious practice.

The descriptive analysis further revealed that organizational support for spiritual ethics recorded a moderate mean score (Mean = 3.42; SD = 0.92). This implies that although employees personally embrace spiritual values, public institutions have not sufficiently institutionalized spiritual ethics through formal

ethical policies, staff orientation programmes, leadership development initiatives, or organizational codes of conduct. The relatively larger standard deviation also indicates variations in respondents' perceptions across the sampled institutions, suggesting inconsistencies in organizational commitment to promoting spiritual ethics.

Finally, perceived ethical accountability recorded a relatively high mean score (Mean = 3.89; SD = 0.75), implying that respondents generally perceive ethical accountability as an important requirement in public service. Collectively, the descriptive findings suggest that while individual public servants demonstrate strong spiritual orientation, institutional mechanisms for promoting spiritual ethics require further strengthening to enhance accountability and transparency in public governance.

Table 1: Descriptive Statistics Summary

Variable	Mean	Std Deviation	Interpretation
Belief in divine accountability	4.31	0.52	Very High
Integration of spiritual values in work	4.02	0.68	High
Organizational support for spiritual ethics	3.42	0.92	Moderate
Perceived level of ethical accountability	3.89	0.75	High

Scale: 1 – Strongly Disagree, 5 – Strongly Agree

Respondents = 150 (Keffi = 50, Abuja = 50, Lafia = 50)

Correlation Analysis

The second objective of this study was to determine the relationship between spiritual accounting and ethical accountability in Nigeria's public sector. This objective led to the first research hypothesis (H01), which states that spiritual accounting has no significant relationship with ethical accountability in Nigeria's public sector.

The Pearson Product Moment Correlation analysis revealed a correlation coefficient of $r = 0.688$ with a significance level of $p = 0.000$, indicating a strong positive and statistically significant relationship between spiritual accounting and ethical accountability. Since the probability value is less than the 5 percent level of significance ($p < 0.05$), the null hypothesis is rejected. The study therefore concludes that spiritual accounting is significantly associated with ethical accountability among public servants in Nigeria.

This finding implies that public officials who internalize spiritual values such as honesty, integrity, stewardship, compassion, justice, and fear of divine judgement are more likely to demonstrate ethical conduct, transparency, and accountability in the discharge of their official responsibilities. The result further suggests that spirituality functions as an internal behavioural control mechanism capable of complementing formal institutional regulations and legal accountability frameworks.

Empirically, this finding corroborates the study of Ugwoke and Ezeabasili (2021), who reported that belief in divine accountability significantly promoted fiscal responsibility and reduced unethical financial behaviour among local government officials in South-East Nigeria. Likewise, the result is consistent with the findings of Orshi, Yunusa, and Okpe (2023), who established that ethics and integrity disclosures significantly improved organizational accountability and stakeholder confidence. The present finding therefore extends previous empirical evidence by demonstrating that spiritual accounting not only enhances organizational transparency but also strengthens ethical accountability within public sector institutions.

Practically, this result suggests that strengthening employees' moral consciousness and ethical orientation through value-based training programmes could substantially improve accountability and reduce unethical practices within the Nigerian public service.

Table 2: Correlation Table

Variables	r	Sig	Interpretation
Spiritual accounting practices & ethical accountability	0.688	0.000	Strong positive relationship

Regression Analysis

The third objective of this study was to examine the effect of spiritual accounting on ethical accountability in Nigeria's public sector. This objective gave rise to the second research hypothesis (H02), which states that spiritual accounting has no significant effect on ethical accountability in Nigeria's public sector.

In line with the anticipated relationship, the regression analysis produced statistically significant results. The model summary revealed a coefficient of determination (R^2) of 0.473, indicating that spiritual accounting explains approximately 47.3 percent of the variation in ethical accountability among public servants in Keffi, Abuja, and Lafia. This level of explanatory power demonstrates that spiritual accounting constitutes an important determinant of ethical behaviour within Nigeria's public institutions.

The ANOVA results further confirmed that the regression model is statistically significant ($F = 128.90$; $p = 0.000$), implying that the model provides a satisfactory explanation of variations in ethical accountability. Furthermore, the regression coefficient revealed that spiritual accounting exerts a positive and statistically significant influence on ethical accountability ($\beta = 0.687$; $t = 11.359$; $p = 0.000$). Consequently, the null hypothesis is rejected, while the alternative hypothesis is accepted. This finding indicates that an increase in spiritual accounting practices leads to a corresponding improvement in ethical accountability among public servants.

The implication of this finding is that spiritual accounting provides an internal ethical compass that guides public officials towards honesty, transparency, prudent stewardship of public resources, and responsible decision-making. Unlike external control mechanisms, which often rely on sanctions and regulatory enforcement, spiritual accounting influences behaviour through personal moral conviction and the consciousness of divine accountability.

This finding validates the empirical evidence reported by Sanni, Alabere, and Lawal (2023), who found that ethical leadership and managerial commitment significantly enhanced transparency and accountability among Nigerian manufacturing companies. Similarly, Doshiro, Ibrahim, and Usman (2023) reported that sound governance structures and responsible stewardship significantly improved financial sustainability through effective accountability mechanisms. Although these studies were undertaken within the private sector, their conclusions support the present finding that ethical values remain fundamental to organizational accountability.

The present result is also consistent with the stewardship theory, which argues that individuals who perceive themselves as stewards of organizational resources are naturally motivated to protect public assets and act in the best interests of society. Consequently, spiritual accounting complements existing legal and institutional accountability mechanisms by fostering intrinsic ethical responsibility among public officials.

Table 3: Regression Table

Model Summary

Model	R	R ²	Adjusted R ²	Std Error
1 Spiritual Accounting	0.688	0.473	0.467	0.578

ANOVA

Model	Sum of Squares	df	Mean Square	F	Sig
Regression	43.25	1	43.25	128.9	0.000
Residual	48.31	148	0.326		
Total	91.56	149			

Coefficients

Predictor	B	Std Error	t	Sig
Constant	1.287	0.214	6.015	0.000
Spiritual Accounting	0.687	0.060	11.359	0.000

Discussion of Findings

The descriptive statistics demonstrate a strong belief in divine accountability and high levels of personal spiritual integration in the workplace. Respondents across the three locations (Keffi, Abuja, Lafia) consistently expressed that spiritual values, such as honesty, fear of divine judgment, and service to humanity – strongly influence how they handle public resources. This aligns with Edeh and Ibanichuka (2022) who observed that public servants with strong spiritual orientation were more likely to act ethically.

The positive and statistically significant Pearson correlation ($r = 0.688, p < 0.01$) establishes a robust relationship between spiritual accounting and ethical accountability. This indicates that individuals who embrace spiritual frameworks in decision-making tend to demonstrate higher transparency, fiscal responsibility, and integrity. The result corroborates Ajibolade (2008) who found that moral conviction rooted in religious belief systems helps counter bureaucratic corruption.

The regression analysis indicates that spiritual accounting explains 47.3% of the variation in ethical accountability. The standardized coefficient ($\beta = 0.687, p < 0.01$) confirms the predictive strength of spiritual values in explaining ethical behavior. This is significant in the Nigerian public service where institutional mechanisms often fail to deter unethical conduct due to weak enforcement and systemic corruption. Spiritual accounting offers an internal ethical compass, especially in religiously inclined societies.

Findings show moderate organizational support for spiritual ethics, suggesting an area of potential policy improvement. Many institutions do not formally incorporate spiritual values into codes of ethics or training programs, despite evidence that these values significantly influence behavior. Integrating such values could help bridge the accountability gap in the public sector. It further suggest that spiritual accounting is not only a moral or religious ideal but also a practical and effective tool for improving ethical behavior in Nigeria's public sector. The evidence supports the integration of spiritual values into public service ethics frameworks, with appropriate safeguards to avoid religiosity replacing professionalism.

The overall findings of this study provide compelling empirical evidence that spiritual accounting significantly enhances ethical accountability within Nigeria's public sector. The descriptive statistics reveal that public servants possess a high level of belief in divine accountability and actively integrate spiritual values into their workplace behaviour. However, organizational support for promoting

spiritual ethics remains only moderate, indicating that public institutions have yet to fully institutionalize ethical values through formal policies and organizational practices.

The correlation and regression analyses consistently demonstrate that spiritual accounting significantly predicts ethical accountability, with spiritual values accounting for nearly half of the observed variation in ethical behaviour. This finding underscores the importance of integrating spiritual values such as integrity, honesty, justice, selflessness, stewardship, and accountability into public administration. It further suggests that sustainable reforms aimed at combating corruption should not rely exclusively on legal sanctions and institutional controls but should equally focus on strengthening the moral and ethical consciousness of public servants.

Overall, the findings demonstrate that spiritual accounting is not merely a religious or philosophical concept but a practical governance framework capable of improving transparency, accountability, ethical leadership, and responsible stewardship in Nigeria's public sector. Consequently, institutionalizing spiritual ethics through civil service training programmes, ethical leadership development, value-based organizational policies, and inclusive accountability frameworks would significantly contribute to strengthening integrity, reducing corruption, and enhancing public confidence in government institutions.

5. Conclusion

This study concludes that spiritual accounting is an important complementary approach to strengthening ethical accountability in Nigeria's public sector. The findings demonstrate that spiritual values such as integrity, honesty, stewardship, and a sense of divine accountability significantly influence the ethical conduct of public servants. While legal and institutional frameworks remain indispensable in promoting accountability, they are often insufficient on their own to address persistent challenges of corruption and unethical practices. Integrating spiritual and moral values into public sector governance can therefore provide an internal ethical compass that encourages responsible decision-making and greater commitment to the public interest.

In view of these findings, public institutions should institutionalize ethics training that incorporates universally accepted spiritual values, develop inclusive value-based codes of conduct, encourage faith-neutral platforms for ethical reflection, establish ethical accountability monitoring mechanisms, and promote public awareness on the importance of moral responsibility in governance. Such measures would reinforce existing accountability structures without compromising constitutional secularism or professionalism. Ultimately, spiritual accounting should be embraced not as a replacement for statutory and institutional controls but as a complementary framework capable of fostering transparency, integrity, and sustainable ethical governance in Nigeria's public sector.

Recommendations

Based on the findings, the study hereby recommends that public institutions should include modules on spiritual accountability in civil service training curricula, especially focusing on values such as integrity, stewardship, and fear of divine judgment, as these have shown to positively influence ethical behavior. Also, government agencies should revise existing codes of conduct to reflect not just legal obligations, but spiritual values that resonate with the religious orientations of employees. This should be inclusive and not tied to a particular religion.

Secondly, agencies should support forums that promote spiritual reflection and ethical discussions among public servants regardless of faith, thereby creating moral reinforcement without violating constitutional secularism.

Thirdly, ministries and parastatals should establish independent ethical audit units that evaluate decision-making using both conventional accounting standards and spiritual principles of fairness, honesty, and justice.

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