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A CONCEPTUAL REVIEW OF ACCOUNTING THOUGHT ON WHISTLE BLOWING AND ETHICAL COMPLIANCE IN NIGERIA

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Abstract

Whistle blowing has generated a lot of attention in recent times in Nigeria as a result of creative accounting practices and corruption within organization both private and public sector. Nevertheless, Accountants, Auditors, Employers and employees are always in confusion of ethical dilemma on whether to blow whistle or not. The aim of this study therefore examined the conceptual review of Accounting Thought on Whistle Blowing and Ethical Compliance in Nigeria. The study adopted a conceptual literature review methodology approach. The findings of the study revealed the concern for both professional Accountants and Auditors to maintain probity, honesty, integrity, independence and objectivity in the discharge of their professional responsibilities. The study concluded that whistle blowing should not be used on trivial issues or mistakes that have not caused harm or damage to the public. The study amongst others recommended that professional accountants should lay emphasis on compliance to ethical codes of conduct as stated by IFAC, ICAN, CITN and ANAN in Nigeria.

Keywords: Creative Accounting, Ethics, Ethical Compliance, Profession, Whistle-blowing

1. Introduction

Whistle blowing is an essential instrument useful for ethical compliance to work effectively (Fawole and Fasua, 2017). Generally, accounting practices in a bid to curtail the problem of creative accounting within organizations, utilize accounting practices with governance processes, policies, procedures and professional judgments and avoidance of threats to ensure best practices of governance and ethical conformity. It is a process of communicating and reporting information that has to do with wrong doing within any organization. It's revolve around the disclosure of information which is considered to be in the public interest.

Globally, executives within firms have enormous obligations to combat corruption and unfair practices which cannot be accomplished without sound ethical practices. Invariably, directors, executives and employees needs to find out various techniques for reporting illegal or unethical acts that gives credence to creative accounting practices in order to ensure transparency and accountability at all levels within an organization.

Whenever a worker discloses any illegal or immoral action to the concerned authority, such is known as a whistle blower. Invariably, whistle blowing is carried out by an employee whenever he observes that the ethical roles are bypassed, broken or otherwise knowingly or unknowingly (Haruna, 2015). This poses an inevitable threat to the firm/organization and the public. This act is basically carried out or achieved through internal processes usually set up by the entity, organization or any other external or regulatory body. This is why authors overtime call the process "making a disclosure or blowing the whistle". It involves calling attention of others to wrong doing, unethical practices, illegal or fraudulent practices. Dandago (2009) it is consider one of the five major projects of the Business ethics Network of Africa (BEN-Ag) a Pan Africa network organization whose mission is to enhance ethical business practice by promoting interactions among individual with practical or reasonable attention in business ethics. The concept has been introduced in countries such as United Kingdom, United States of American and other countries (Weaver etal, 1999). Never the less there have been recent change that led to the introduction of whistle blowing in Nigeria especially with the discovery of excessive looting of funds by politicians in Nigeria. In December 2015, the Federal Government of Nigeria through the Minister of Finance published a report instituting and encouraging whistle blowing across the Nation. This gave rise to the issues of former NNPC Chieftan in Kaduna Yakubu who were apprehended, and Mrs Daizeni Madueke former Minister of Petroleum Resources amongst others. Nevertheless, in spite of the rigours associated with whistle blowing in Nigeria, this accounting thought cannot be over emphasized.

Overtime therefore, it's been observed that there is need for employees to report or sound this secret alarm about poor and unethical practices on time to curtail the harzard that may emanate before it is late to handle. To ensure transparency fairness, accountability; there is need for proper ethical compliance. This expert believes cannot be achieved without effective whistle blowing. According to Dandago (2002) "the weakness of absence of providence, transparency accountability in any organization or economy deserves whistle blowing by strong and courageous persons" this purpose can only be achieved through ethical compliance. In December 2016, Mrs Kemi Adeosun announced the federal government has established a Whistle blowing policy with remuneration for whistle blowers but accountants are still in doubt whether it is operational.

Ethics is the moral principle that controls and influences the conduct and behavior of an individual, group or persons (Mohammed, 2016). Ethics can also be explained in terms of codes of conduct, morality, values or standards that guide the conduct of human actions. This indicates that moral actions determine how we live our lives, conduct our activities within and outside our organizations. However, people generally are faced with ethical dilemmas whenever circumstances that have to do with ethical behavior arise. An ethical dilemma is explained as situations that deal with both desirable and undesirable circumstances.

The main problem of this study is borne out of imperatives of lack of compliance to ethical requirements among employees, accountants, public office holders and so on which has led to lack of good governance; hindered service and client delivery, mismanagement of funds and resources, as well as uncontrollable corruption and leadership crises in Nigeria. This Mutiuallah and Solomon (2018) did posit that it hinders effective administration of day to day activities and equally stirs up a move to report such unethical behaviours or "blow" whistle. Most times accountants and external auditors are very useful in whistle blowing. In view of this, the main objective of this study is to conduct conceptual review on whistle blowing and ethical compliance in Nigeria. The scope of the study is restricted to accounting thought.

Having been aware that ethics cuts across all disciplines; but this study concentrates on the extent to which whistle blowing can be a panacea to maintain ethical behavior in corporate organizations in Nigeria based on ethical accounting thought. As accountants have tried various approaches to innovations as a panacea to lingering accounting problems; apart from tax approach, legal approach, economic approach, behavioural approach and structural approach; ethical approach has been postulated as one basic approach to solving accounting issues (Kabir, 2009). The methodology employed in this paper involves a thorough literature and conceptual review of work done by other authors on this topic with a view to evaluate and determine the continued relevance of this discourse in both theory and practice.

To accomplish this therefore, the paper is divided into four sections, apart from this introduction, as follows: section two covers the conceptual and empirical review which constitutes the literature review. Section three covers literature, methodology employed in conducting the study. Section four is all about the conclusion and recommendations.

2.1 Literature Review

This section discusses concept of ethics, unethical practice, challenges and weaknesses, whistle blowing, empirical studies on accounting thought and whistle blowing, problems, causes and benefits of whistle blowing policy.

Concept of Ethics: Ethical thoughts emerged in accounting during the early 1930's. It however became prominent as from the 1990's when several corporate firms began to collapse in Nigeria and other countries of the world. A thought can be explained as any reasonable concept. Therefore, as firms like Cardbury in 2006 began to collapse, the idea of expanding accounting beyond financial accounting became a matter of debate. There was need to establish an overall accounting system that recognizes structural and behavioural features. As a result of this, the concept of ethical thought notably meant for accounting profession came into existence.

The word ethics deals with a set of moral principles that plays a vital role in directing and supervising the conduct of executives, employees, stakeholders and all staff in the operation of a business, corporate or public sector, unit, organization or enterprise (Baron, 2011). Ethics deals with the philosophical study of moral principles that directs the conduct of human character, behaviour and attitude among person, groups or otherwise and is defined in feelings or character through behavioural expressions. The various characteristics or attribute of ethics includes, a set of principles of etiquette, personal and professional conduct, values, standards, norms and codes of conduct, basis of principles instead of feelings, this is why ethical rules has link between emotion and reason; rules, law, regulations – This is where ethical behaviour in one society may become unethical in others culture, opinion or belief; furthermore, ethics is for all humanity with its activities meaning it is interdisciplinary in nature according to Bichta (2003). Since Ethics is legal, the law, policies and procedures usually state those actions that are permissible and expedient as well as those that are not. Unethical practices usually create negative effect and have ripple effect on the nation, profession, individuals; it also affects a nation, profession, individual, families, organization and entire humanity.

Unethical Practices, Challenges and Weaknesses

Any practice(s) against the laid down moral principles by a firm, profession, society, families etc. is known as unethical practice. Within the accounting profession, any practice that does not conform with the fundamental principles as laid down globally and locally is termed unethical practice(s) (ICAN, 2009) and (IFAC, 2009).These principles as earlier explained must conform to global best practices that govern the professional practice of accounting worldwide. Unethical practice weaknesses accounting profession. It manifest as threats to objectivity and independence. There may be possibility of conflicting ethical principles such as the issue of NOCLAR recently eroding the ethical principle of confidentiality, Ukaegbu (2017). The promulgation of this NOCLAR constitutes; section 225 that deals with professional accountants in public practice; section 360 concerning professional accountants in business and other amendments to (IESBA) code of ethics for professional accountants. It became effective on 15th July, 2017. The purpose of Noclar is to provide solutions to ethical dilemma that deals with conflicting ethical issues and assist professional accountants and those saddled with governance know how best to act in the public interest. It is evident that non-compliance here does not deal with individual misconduct that isn't related with business activities. It covers non-compliance with laws and regulations; acts committed globally (Ukaegbu, 2017&Tysiac, 2021).

NOCLAR is any action that violates or goes against a law or regulation that has direct consequences on financial statement or goes against law that has to do with ethical compliance matters. Noclar is an acronym that depicts non-compliance with laws and regulations. It does set out a framework that compels professional accountants and Auditors to take adequate actions when they notice any illegal or purported fraudulent act.

Concept of Whistle Blowing: Accountants generally are faced with conflicting ethical principles and the manner to resolve it still remains a strong source of debate among researchers especially within the public sector (Olasupo & Benjamin, 2017). Employees often feel it's an action against their own interests and the whistle blower generally do worry that their act has learning consequences of negative effect on the firms finances. Sometimes it involves a breach of trust and the whistle blower may also feel guilty. Whistle blowing also emanate from a firm culture but where the firm doesn't enhance transparency it could lead to inert discouragement. The worry is that you may not be considered as a team player; where most activities lead to victimization due to a trivial and unintentional mistake.

The term whistle blowing is generated from the sporting activity where the referee blows the whistle to stop any illegal or undesirable play. Ethics resource centre (2013) explains that all tactics utilized in exposing fraud and other illegal activity is known as whistle blowing. Near and Miceli (1995) observe that the effectiveness of whistle blowing lies on the extent to which the negative or illegal practice is terminated or partly ended at least within a time period.

This perception goes with ICAN fundamental principles on enforcement of ethical standards. This is because accountants do concentrate more on the ethical principles that have much to do with external auditors rather than internal auditors and executives that should bear the consequences of whistle blowing. National whistle blowing center define a whistle blower as "someone who is useful in correcting wrong doing; reports waste, fraud, abuse, corruption or dangers/harm to public health and safety, illegal or other forms of vices. They argue that such individual must report to proper authorities, supervisors, compliance hotlines, refuse to participation in wrong doing within the work place, disclose evidence of wrong doing to the media etc. (Cutis et al, 2009) and (Gao et al, 2015).

2.4 Empirical Review

Diasuke (2021) investigate a behavioural analysis of whistle blowing at Japanese firms. The study uses and combines a framework of psychology and organizational areas of whistle blowing. This includes fear of retaliation within firms, conflicts of interest among others. The study insists that people or men generally should show appreciation, social trust and fairness despite their activities being inconsistent with rules and regulations. The study emphasize that individual Japanese organizations have a trait of collectivist culture and utilizes internal order, lifetime employment and information technology. The study concludes that dynamic changes in corporate governance code and a legal system involving internal control systems accord whistle blowers the firms' protection and needed security to operate effectively. He observes that insiders who report wrongdoing within firms usually find themselves tied by a conflict of interest and ethical dilemma.

Weaver et al (1999) observe that whistle blowing provisions have been introduced in other countries but is yet a new innovation in Nigeria. Whistle blowing system is expected to reinforce our compliance policies and whistle blowing emanates from conflict of interest. Moore et al (2010) also posit that when conflict of interest exists, men get biased, shun objectivity despite the fact that they are aware of the consequences or effects.

Chinyangwa et al (2020) conduct an investigation on Barriers to successful implementation of whistle blowers protection frame works in Zimbabwe, the study adopts primary data collection technique using questionnaires. The study is a mix research under pin on whistle blowers protection framework. The study employs a descriptive survey research design. Results of the study reveal that in Zimbabwe, most common restraint to whistle blowing policies includes retaliation, lack of support from Top management, confidentiality, duty faithfulness and lack of freedom of speech. This study however didn't assess whistle blowing as an accounting thought. The current study does and is a conceptual review.

Fawole and Fasua (2017) conducted a research on effective whistle blowing mechanisms in the public sector in Nigeria. The study adopts a descriptive survey research design. The study is a mixed research using both primary and secondary data collection method. The study adopts Pearson's correlation coefficient and descriptive statistics for as a methodology for analysis of the study. The study finds that there is a significant association between whistle blowing mechanism, internal whistle blowing and performance in the public sectors. The study concludes that whistle blowing should be encouraged and appropriate acts promulgated. Based on the findings, the study suggest that those saddled with duty and obligations in public sector should enhance the system, procedures and culture of whistle blowing strategies and reinforce internal reporting processes or structures. This work is however empirical in nature; the scope is the public sector unit while the current study is a conceptual study.

In another study, Ogbu (2017) examine whistle blowing policy as a mechanism for energizing the war against corruption in Nigeria. The study assesses the theoretical foundations of whistle blowing policy and recent application of its provisions against the major aim of fighting corruption in Nigeria. Emphasis is on the universal Dignity theory study reveal the need for the passing of whistle blowing bill in Nigeria. The study also suggests the use of whistle blowing for ethical compliance and emphasizes protection of whistle blowers in Nigeria as well as energizes and reinforces war against corruption. Nevertheless this study lay major emphasis on corruption which is just one aspect of unlawful vis-avis unethical conduct.

Causes of Whistle Blowing

This emanates from threat to fundamental principles as mentioned above. Meanwhile, any conduct that is against the rules of governance, procedures, policies, established standards of practice, improper, unethical, unlawful act, wanton or extravagant waste of resources, normally spur an individual, profession, employee, government or other blow the whistle or raise an alarm (Papurar, 2015) and (Freedom, 2015).

Illegal or unlawful conduct includes all legal objections, duties or criminal offences, treasonable felony, treason like theft, fraud, corruption such as bribery and money laundering. These comprise reportable illegal or unlawful conduct. Unprocedural conduct; a conduct may be pronounced unprocedural when it violates all communicated stated policies, regulations or rule that guides the operations of a firm; accounting practices, controls, financial reporting and auditing matters amongst others (Fawehimmi, 2007).

The word unethical conduct emanates from breach of universal, ethical core values, etiquettes, integrity, respect, honesty, responsibility or where one uses undue influence or pressure to take advantage of a person, staff or client; it is termed unethical conduct but where the interest only causes harm to individual feelings; it is not a reportable offence (ICAN, 2009).

Wasteful conduct: involves mismanagement of resources, gross waste of trust entrusted to an officer in government and expropriation. George (2013) posits that whistle blowing can only be morally justified when it has to do with a product, policy or action with consumers, employees and other stakeholders.

In another study, it is also reasoned that the whistle blower should be cautions that the actions isn't a simple mistake, malicious or scandalous allegation about an opponent to damage his/reputation, or other trivial offences that needs to be overlooked or raising alarm on incorrect issues based on unjustifiable grounds without adequate evidences or support (Tarfa, 2016). This is why on enforcement of ethical standard the institute constituted the ICAN Tribunal which is equivalent to a high court and every reported case must be fully supported with verifiable evidence before the investigating panel (ICAN, 2014). Whistle blowing comprises on one hand; internal whistle blowers who report misconduct of a fellow staff whether senior or lower within the firm in a bid to discourage and stop any illegal or unacceptable behaviour or conduct. External whistle blowers on the other hand report every form of moral and ethical misconduct on outside individuals, professionals or firms. Invariably, whistle blowers may report misconduct to Economic and Financial Crime (EFCC), Independent Corrupt Practices Commission (ICPC), Law Enforcement Agencies etc. severally, the onus is that external and internal whistle blowing is supported by monetary compensation or reward (Thompson, 2014). According to this author, it depicts recognition by Federal, State and Local law makers stressing that the firm and insiders are always in the best position to expose fraudulent acts, misconducts that may have multiple effects on investors most especially for professionals, global, and local economies. They argue that attorneys, accountants, auditors and compliance officers are easily aware of compliance officers who are easily aware of illegal, and professional unethical business practices (Faloromo & Johnson, 2019).

Accounting Thought and Whistle Blowing

Accounting thought deals with accounting principles, ideas or rules that may be described as accounting theory, standards or ethics that gives credence to the basic foundation of practice of Accounting. In recent years among the contemporary issues of accounting thought is the whistle blowing policy. These experts believe that knowledge of the history of accounting thought will assists us to curtail the problems associated with accounting thoughts and practices; and apply the relevant measures for promoting future accounting practices (Muhammad, 2009).

Apart from stewardship for the management of resources in every system, organization or entity, lacking accountability remains an essential issue that has given rise to whistle blowing mechanism. Accountability is a term explained as the ability to account for one's actions or inactions. Oftentimes, there arises alleged professional misconduct, violation of a law, rule, standard, regulation; threat to public interest like fraud, expropriation, health or safety violations as well as corruption. In such situations it leads to a breach of openness within the system (transparency) and breach of accountability; this attracts the attention of either an internal or external whistle blower, auditor, inspector or otherwise to report to someone , public, authorized/appropriate officer in charge about such alleged dishonest, illegal or purported misconduct (Popoola, 2008).

The Ethical Approach and Whistle Blowing

Ethics is another approach to accounting thought and it tries to ask the question like whether there is an ethical solution to accounting problem; whether practical or contemporary in nature. This shows that ethical theories are panacea to accounting issues. Dalhat and Barnadas (2003) argue that a good number of auditors and accountants in Nigeria do not comply to ethical standards and this have led to falsification of accountants, window dressing, manipulation, income smoothing/earnings management and other creative accounting practices. In view of these underlying issues; external auditors, accountant's employees and outside stakeholders do report unethical practices to appropriate authorities from time to time in order to effect correction to the system, conform to best practices of governor; comply to ethical requirement in practice and sanitize the work place through effective processes and procedures.

Problems of Whistle Blowing

Both internal and external whistle blowing programme has been associated with various difficulties ranging from lack of trust within the internal system; victimization on the side of either the accused or the whistle blower; conflicting union solidarity, conflict between management and external auditor, fear of retaliation and fear of ostracism among, Bandit any attack, suspended in February, 2014 for raising an alarm that alleged state or corporation (Adeyemo, 2015). By and large, a professional according to code of conduct that guides members of Institute of Chartered Accountants of Nigeria should be able to rely on the integrity of its fellow member.

Benefit of Whistle Blowing

Marhabara (2015) did discuss the various advantages of whistle blowing in promoting ethical compliance with organizations, profession etc. This includes: setting out policies and procedures for addressing ethical issues; enforcing the code of conduct set by professional bodies of Accounting in Nigeria globally; ensures commitment, clarity and response from the management and principal officers/executives to treat unethical, illegal unprocedural cases seriously; it also serves as a check for both employees, accountants, stakeholders, government and the general public, it reassures protection for both current and potential whistle blowers; it promotes ethical behaviour among professionals, improves status of a firm and profession and ensure transparency, accountability and stewardship of resources and promotes sound ethical consciousness at all times. Finally, whistle blowing ensure conformity to global best practices. Whistle blowing policy is very effective in combating corruption (Ogbomo, 2019) (Diasuke, 2021).

3. Methodology

The study adopted structured literature review on accounting thought and whistle blowing policy. The aim of the study is explore the concept of accounting thought on whistle blowing policy as measure to curtail financial irregularities that exists in both public and private sectors of Nigerian economy.

4. Conclusion

Ethical systems stress the concern for both professional accountants and external auditors to exhibit probity, honesty, integrity, independence, objectivity and so on, in accordance with the principles of due process in the preparation of financial statements and discharge of other obligations and services to clients. Nevertheless, whistle blowing policies and processes serves as an essential component useful for compliance to ethics and professional ethics practices among accountants, employees, management in firms and business organizations. The study as much as it is necessary for every firm to communicate effectively to staff clear out policies and processes on both internal and external whistle blowing; staff must not be humiliated, victimized unnecessarily or professionals; as auditors liability and codes of conduct still provides a coverage for accountants and auditors. Whistle blowing should not be done on trivial issue, or mistakes that have not cause harm or damage to the public. These views are in agreement with (George, 2013) and (Tarfa, 2016). We also take a position that whistles blower should not be bought over with monetary compensation. Whistle blowers should avoid unnecessary victimization of offenders. The following recommendations are proffered based on the findings and conclusion:

i. Firms/clients should have laid down whistle blowing policy and procedures, written and effectively put in place.
ii. Internal whistle blowing policy should be emphatically communicated clearly to all concerned within the organization
iii. Professional accountants should emphasize compliance to ethical codes of conduct as stated by International Federation of Accountants (IFAC), Institute of Chartered Accountants of Nigeria (ICAN), Chartered Institute of Taxation Nigeria (CITN) and Association of National Accountants of Nigeria (ANAN) in Nigeria.
iv. Both professional accountants and external auditors should comply with global best ethical practices.
v. Management of every organization should provide a culture within the firm where whistle blowers are secure to disclose unethical practices among professionals and employees and ensure proper investigation, evidence support and establishment of real truth about the case. These reviews agree with (Thompson, 2014) and (Foloromo and Johnson, 2019).

Notwithstanding professional accountants must rely on the integrity of fellow professional colleagues as stated (ICAN 2018).

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