THE ROLE OF ETHICAL VALUES IN PROMOTING ACCOUNTABILITY:

A CASE OF MINISTRY OF AGRICULTURE, ANIMAL INDUSTRY AND FISHERIES

IN UGANDA

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# DECLARATION

I, BEMERA LIVNGSTONE declare that this research report entitled "The Role of Ethical Values in Promoting Accountability: A Case of Ministry of Agriculture, Animal Industry and Fisheries in Uganda" is my own original work, and it has never been presented to any university or institution for the award of any academic qualification.

Signature………………………………………….. Date…………………………………………..

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# APPROVAL

This is to certify that this research report entitled "The Role of Ethical Values in Promoting Accountability: A Case of Ministry of Agriculture, Animal Industry and Fisheries in Uganda" has been submitted for examination with our approval as university supervisors.

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Supervisor

# DEDICATION

I dedicate this meritorious achievement to my wife Uwera Mbabazi, children; Jollins, Joel and Arinda, Late Tobios Tamwesingire and Jolly Rwaburima, Brothers and Sisters for your usual encouragement and support during this research and my entire studies. I salute Kwemarira Godwin and Kamanini Mukinga for their assistance and support during the study.


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# ACRONYMS AND ABBREVIATIONS

CDO:          Cotton Development Organization

DDA:          Dairy Development Authority

GDP:          Gross Domestic Product

MAAIF:        Ministry of Agriculture, Animal Industry and Fisheries

NAADS:        National Agricultural Advisory Services

NARO:         National Research Organization

PPDA:         Public Procurement and Disposal of Public Assets

SPSS:         Statistical Package for Social Scientists

UCDA:         Uganda coffee development Authority

UMI:          Uganda Management Institute

# ABSTRACT

The study explored the role of ethical values in promoting accountability in MAAIF. The objectives of the study were; To find out the role of ethics of rights, ethics of justice and ethics of duty in promoting accountability in MAAIF. The study used cross sectional descriptive survey design because it ably facilitated the collection of data from the different strata of respondents and helped the researcher to get the individual characteristics of the variables under study. The study used both primary and secondary sources of data. A self administered Questionnaire and interview guide were used to collect data and analyzed using a statistical package for social sciences (SPSS) software. Correlation and Regression tests were run to establish the relationship between the study variables .The findings revealed significant positive correlations between ethics of rights and accountability (r=.419**, p-value<0.01), ethics of justice and accountability (r=.488**, p-value<0.01), ethics of duty promotes accountability (r=.606**, p-value<0.01). The study reveals that lacking of ethics of rights, weak ethics of justice and inadequate ethics of duty impact of accountability in MAAIF. The study therefore concludes that ethical values affect accountability in MAAIF. The study recommends that more ethical values should be inculcated in MAAIF's officers such that they efficiently account for the ministry's resources. The study concentrated on examining the role of ethical values in promoting accountability in MAAIF. Future research should attempt to widen the scope of the study to all government ministries.

# CHAPTER ONE

# INTRODUCTION

## 1.1     Introduction

This study examined the role of Ethical values in promoting Accountability in Uganda with special focus on Ministry of Agriculture, Animal Industry and Fisheries (MAAIF). Ethical Values was the Independent Variable while Accountability was the Dependent Variable. This chapter is a presentation of the back ground to the study, the statement of the problem, the purpose of the study, the objectives of the study, the research questions, the scope of the study, significance of the study, the theoretical frame work and the conceptual frame work.

## 1.2    Background of the study

### 1.2.1   Historical Background

Since the pre-historic times, adults taught their children different ethical values and principles in order to prepare them to live well in society (Hegel, 1770-1831). Africa had its close-knit society with traditions, customs and rules for regulating conduct and interpersonal relationships that varied and were diverse from society to society. Like other societies of the world, in Africa the rules were not always obeyed nor expectations fulfilled. As a result, some sanctions were always put in place to prevent social disorder and anarchy. In every African community, an elaborate system of guidelines and sanction existed. These ranged from legal, social, customs to moral rules (Awalalu, 1972). According to Awalalu (1972) it was the responsibility of the elders to see that all the social norms and ethics relating to the well being of the community were maintained.

Biblically in Deuteronomy 5:6-21, the Ten Commandments were to enhance ethics and accountability. Consider the sixth commandment that forbids adultery which refers to a man sleeping with another man's wife. The laws on rape in Deuteronomy 22:23-27 forbids rape and incase a man raped a woman he should account for that forbidden act.

As man advanced in development, the need for ethical values became an essential ingredient in the march of accountability (Cherry & Fredrick 2007; Martha, 2004). As the artifacts became more complex, different ways of accountability were developed to be more effective and efficient. The different accountabilities mechanism include; bringing receipts for all monies spent on the services and products purchased, registering in the attendance book, producing reports by given officers and being appraised periodically.

Historically, the concept of accountability was closely linked to accounting in the financial sense. It has however moved far beyond its origins and has become a symbol of good governance both in the public and private sectors (Bourdieu & Wacquant, 2001). During the last decade, the Ministry of Agriculture, Animal Industry and Fisheries through its policy makers and technical officers, they have been advocating for Accountability to all the monies allocated to the ministry (MAAIF, 2012).

Holding people answerable for the decisions and actions captures the essence of accountability (Flunk & Klimoski, 2004). There is need to promote public demand for accountability (National Budget Framework Paper, FY 2012/2013 - FY 2016/2017). Managers are encouraged to engage in morally responsible behaviours to promote ethical values and accountability (Ntayi et al., 2012).

### 1.2.2 Theoretical background

This study was based on major theories which include; Consequential based theory, Duty-Based theories, Rights-Based theory and Virtue- Based theory. According to the Consequence-Based Theory (Kant 1785) hold that choices—acts and/or intentions—are to be morally assessed solely by the states of affairs they bring about. Consequentialists thus must specify initially the states of affairs that are intrinsically valuable—often called, collectively, "the Good." They then are in a position to assert that whatever choices increase the Good, that is, bring about more of it, are the choices that it is morally right to make and to execute. (The Good in that sense is said to be prior to "the Right.") Duty based theories argue that there are ethical duties that human beings must obey regardless of the consequences (Ross, 1930). In the rights ethical theory the rights set forth by a society are protected and given the highest priority. Rights are considered to be ethically correct and valid since a large or ruling population endorses them (John Locke, 1689/1976).The virtue ethical theory judges a person by his character rather than by an action that may deviate from his normal behavior. It takes the person's morals, reputation and motivation into account when rating an unusual and irregular behavior that is considered unethical (Philippa, 1978).

Traditionally, research into accountability adopted an agency theory approach, focusing exclusively on resolving conflicts of interest (agency problems) between corporate management and the shareholder (Jensen & Meckling, 1976; Fama, 1980; Fama & Jensen, 1983; Eisenhardt, 1989). This finance paradigm dominating accountability research emanated from the USA, arising from the original work of Berle & Means (1932) on the separation of ownership and control in listed companies. This theory was used in the study.

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### 1.2.3 Conceptual background

This study was conceived basing on the thinking that moral values of staff in an organization affect accountability. Ethics is a discipline which evolved from philosophy. Ethical values were coined from philosophers like Socrates, Plato and the very influential Germany philosopher Immanuel Kant (1724-1804). The study of ethical values adopted the classification of ethics of rights, ethics of justice and ethics of duty. Ethical values involve the standards of conduct that distinguish between rights and wrong (Svensson & Bååth, 2008). Ethical values are generally classified into; ethics of justice, ethics of rights and ethics of duty (Forshyth, 1992).

Ethical values of public officers are guided by the code of conduct and ethics for the Uganda public service (Lwamafa, 2006). It sets out standards of behavior for public officers, and how they relate with each other and the public. The code of conduct and ethics applies to the entire public service while there are ethical obligations and codes of conduct specific to each progression within the public service like Education, Medical, Judicial, Engineering and Accounting. The code ensures that ethical values are maintained through emphasizing impartiality, objectivity, transparency, integrity, efficiency and effectiveness of public officers thus enhancing accountability in MAAIF.

Ethical values differ from society to society and the behavior is advocated consistently throughout society to be expressed as a code of principles. It reaches its precise form in each culture according to historical circumstances. The codes, whether adjusted as good or evil by outsiders play an important role in determining which culture flourish and which decline (Wilson, 1998; 05). According to Wood & Winston (2005), leaders with strong ethical values always try to give accountability.

The key consideration for government is ethical values of its officers more so in regard to giving accountability of public funds. Good accountability includes; value for money, transparency, public answerability, effectiveness and efficiency (Glynn & Murphy, 1996). Accountability involves the obligation of public officers to account for or take responsibility for their actions in both their conduct (by obeying the rules and not abusing their power) and perform once or by serving the public interest in an efficient, effectiveness and fair manner (Gou, 2010).

### 1.2.4 Contextual background

The current administrative structure of the Ministry is 324 employees excluding a Minister and three Ministers of State, responsible for the Crops, Animal and Fisheries sub-sectors respectively and other employees from semi autonomous agencies (MAAIF report on review of functions and structures, June 2013). At a technical level there is a Permanent Secretary who is the Chief Executive and an accounting Officer of the Ministry. The Permanent Secretary is assisted by 2 Directors one responsible for Crop Resources and the other for Animal and Fisheries resources. Under each Director there are 3 Departments each headed by a Commissioner, In addition to Agricultural Planning Department, Finance and Administration Department, Procurement Unit, Policy Analysis Unit, Agricultural Resource Center and the PMA Secretariat which all report directly to the office Permanent Secretary.

The MAAIF has semi-autonomous agencies which include National Research Organization (NARO), National Agricultural Advisory services (NAADS), Cotton Development Organization (CDO), Dairy Development Authority (DDA), Uganda coffee development Authority (UCDA) and the Local government. These semi-autonomous agencies assist MAAIF in attaining its targets of increasing agricultural production. This is so through providing crop pests to reduce

livestock diseases, increasing suitable inputs and appropriate technologies to increase production. The government through MAAIF is to achieve this through the Agriculture Sector Development Strategy and Investment Plan it approved in the budget of 2010/2011 which is to run for the next 5 years.

MAAIF has had consistent budget increment since 1986 to date, in the financial year 2010/2011 (MAAIF Policy statement) the ministry received shs 365.52 billion from the government to run its activities which is 3% of total government budget. Agriculture is the most important sector in Uganda employing over 80% of the work force with 23.9 % Gross Domestic Product (GDP) budget estimate 2011/2012. This is a basis for enhancing ethical values amongst MAAIF officers so as to take control of these huge monies and even account for these monies transparently.

Uganda just like developed western democracies has laws that govern the expected and perceived actions and behaviours in its business practices as they tend not to be self-regulatory (Carson, 2003; Piety, 2004; Rondinelli, 2003). The Code of conduct and Ethics for Uganda Public Service sets out standards of behaviour for Public Officers in the Uganda Public service. It is designed to ensure the impartiality, objectivity, transparency, integrity, efficiency and effectiveness of Public Officers when performing their duties. These policies guide public officers in their behaviour and how they relate to each other and the public. The code's leading principle is to offer accountability and it emphasises that a Public Officer shall hold office in public trust and shall be personally responsible for his or her actions or inactions. The code of conduct for public servants emphasise that a Public officer shall hold office in public trust and shall be accountable to the public. He or she shall be accountable to the resources under him or her (Rwamafa, 2007).

The Leadership Code Act requires specified officers to declare their incomes, assets and liabilities from time to time and how they acquired or incurred them. Regulation 84(1) of the Public Finance and Accountability Regulation 2003 mandates the Accountant General before the start of business and after closure of business to survey the cash, stores and non-current assets held by the Accounting Officer of each such ministry, department or other agency of the government at the end of the financial year.

There is need to enhance ethical values of public officers so as to increase house hold incomes up to shs 20million per year over medium term by enforcing accountability of those officers. This will improve the wellbeing of farmers while contributing to the overall national economic growth through increasing agricultural production and value addition. The mission statement of MAAIF is to transform two million (50%) subsistence agricultural households to market oriented production through sustainable commodity value chains by the year 2020. This creates a need for better ethical behaviors that enhance accountability so as to attain that target.

**1.3 Problem statement**

Over the past years, there has been a loud call for accountability in government ministries, departments and agencies. Government in an effort to provide services to the people developed policies, laws, regulations and guidelines for civil servants and political officers to adhere to in the process of serving Ugandans. Institutional structures such as IGG, Auditor General, PPDA and Accountant General have been put in place to enhance accountability in service delivery. Despite the existence of these regulatory frameworks/institutions there is inadequate accountability in MAAIF.

It was noted that government released 600 million shillings for livestock infrastructure construction. This money was meant for the rehabilitation of offices and fencing of animal holding grounds at border posts of Katuna, Malaba, Busia and Mpondwe. No work and activity had been done at the time of audit though 23.6% of the funds were spent (Auditor General's Report for the year ended, 30th June 2013).

In the Ministry of Agriculture, Animal Industry and Fisheries, accordingly, Shs. 61,733,090 was not authorized but paid in fisheries department. (Auditor General's Report to Parliament as at 30th June 2013) and Shs. 80,305,319 was advanced for agricultural enterprise projects. Accountabilities for these funds have never been made (Auditor General's Report to Parliament as at 30th June 2011).

## 1.4    General objective

The study sought to examine the role of ethical values in promoting accountability in the Ministry of Agriculture, Animal Industry and Fisheries

## 1.5    Specific objectives

1. To establish the role of ethics of rights on promoting accountability at the Ministry of Agriculture, Animal Industry and Fisheries

2. To examine the influence of ethics of justice on promoting accountability at the Ministry of Agriculture, Animal Industry and Fisheries

3. To assess how ethics of duty promotes accountability in Ministry of Agriculture, Animal Industry and Fisheries

**1.6     Research questions**

1. What is the role of ethics of rights in promoting accountability in Ministry of Agriculture, Animal Industry and Fisheries?

2. What is the influence of ethics of justice on promoting accountability in Ministry of Agriculture, Animal Industry and Fisheries?

3. What is the extent to which ethics of duty promotes accountability in Ministry of Agriculture, Animal Industry and Fisheries?

**1.7     Hypotheses of the study**

**1.** Ethics of rights significantly contributes to promoting accountability in the Ministry of Agriculture, Animal Industry and Fisheries

2. Ethics of justice significantly contributes to promoting accountability in the Ministry of Agriculture, Animal Industry and Fisheries

3. Ethics of duty significantly influences the promotion of accountability in the Ministry of Agriculture, Animal Industry and Fisheries

## 1.8 Conceptual frame work

**Figure 1 : Conceptual frame work**

Independent variable                                    Dependent variable

**Ethical Values**                                    **Accountability**

**Ethics of Rights**
- Natural rights
- Legal rights

**Ethics of Justice**
- Distributive
- Procedural
- Corrective
- Compensatory

- Value for money
- Transparency
- Answerability

**Ethics of Duty**
- Responsibility
- Honesty
- Competence
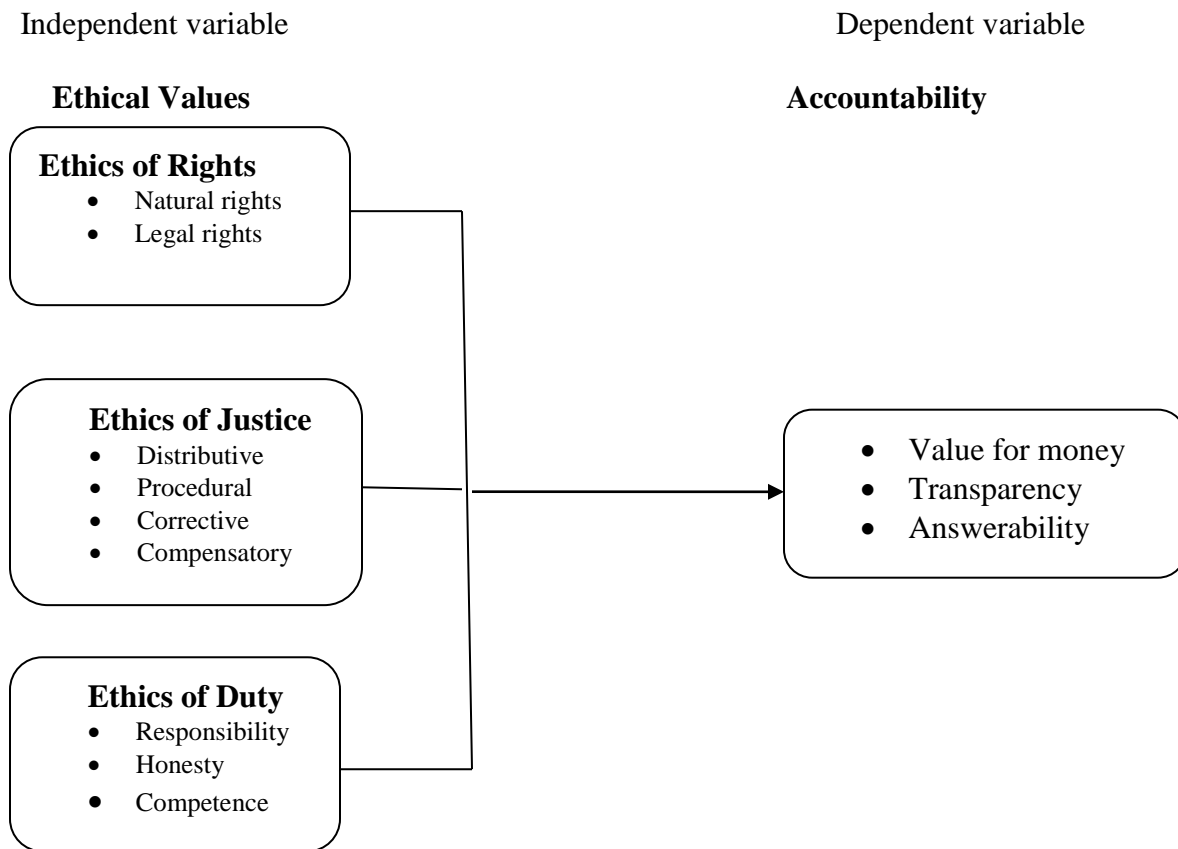
Source: Developed and modified from the works of (Sorensen, 2008)

**Description of the model**

The conceptual frame work above illustrates the relationship between ethical values as the independent variable and accountability as dependent variable. Ethical values were conceptualized to include ethics of: rights, justice and duty. Accountability was conceptualized as transparency, answerability and value for money.

## 1.9    Significance if the study

The study is instrumental to the Government in generating knowledge on the financial malpractices in government departments. This will also provide a feedback to the government about the effectiveness of the Ethical values in fighting for the public interest in government business and the problems faced in enhancing financial discipline in government financial systems.

The study will improve public understanding of the role of ethical values in attaining accountability in government ministries

The study will create awareness among the individuals and beneficiaries of MAAIF about ethical values and accountability.

The study will enable MAAIF benchmark the best practices in future so as to improve and implement mechanisms that will enhance accountability. This will be through stakeholders identifying gaps in the current knowledge, critical issues and opportunities that will improve on accountability in the ministry.

The study may assist scholars in further studies in generating more knowledge in regard to ethical values and accountability.

The policy makers may also benefit from the study by basing on the study to make better guidelines and policies.

## 1.10    Justification of the study

Hitherto this study, there were no empirical studies which have been conducted in Uganda to explain the role of ethical values in promoting accountability in government ministries. This study focused on examining the role of ethical values in promoting accountability in MAAIF which is quite different from the available studies.

## 1.11    Scope of the study

### 1.11.1  Geographical Scope

The study was carried out in the Ministry of Agriculture, Animal Industry and Fisheries in Uganda located in Entebbe. This was because majority of the employees of MAAIF are located in Entebbe and are the major respondents of the study.

### 1.11.2  Content Scope

The study focused on ethical values as the independent variable with the dimensions of ethics of rights, justice and duty. Accountability was the dependent variable with the dimensions of; Value for money, Transparency and Answerability

### 1.11.3  Time Scope

The time scope focused on the period 2009-2013 which was chosen because it was the period that MAAIF experienced a lot of issues regarding accountability to the funds allocated to it by the Ministry of Finance, Planning and Economic Development.

## 1.12    Operational definitions

**Accountability:** According to Elia (2005) accountability refers to the obligation on the part of public officials to report on the usage of public resources and answerability for failing to meet stated performance objectives

**Transparency:** Transparency refers to unfettered access by the public to timely and reliable information on decisions and performance in the public sector (Elia, 2005).

**Ethical Values:** These are set of guiding principles that encourage individuals in an organization to make decisions based on organisation's stated beliefs towards business practices with in its industry.

**Value for Money:** This is a term used to assess whether or not an organization has obtained the maximum benefit from the goods and services it both acquires and provides within the resources available. A utility delivered from every purchase or every sum of money spent. Value for money is based not only on the maximum purchase but also on the maximum efficiency and effectiveness of the purchase.

**Ethics of Rights:** Is that there are some rights both positive and negative that humans have based on the fact that they are humans. These rights can be natural or conventional rights. Natural rights are those that are moral. Conventional are those created by humans and reflect society's values.

**Justice:** The quality of being just, righteousness, equitableness or moral rightness: to uphold a cause like justice of god-justice of peace-chief justice.

**Ethics of Duty:** Are concerned with what people do, not with what the consequences of their actions. Do the right thing. Do it because it's the right thing.

**Utilitarianism:** The ethical doctrine that virtue is based on utility and that conduct should be directed towards promoting the greatest happiness of the greatest number of persons.

**Egoism:** A doctrine that individuals' self-interest is the actual motive of all conscious action: individual self-interest is the valid end of all actions.

# CHAPTER TWO

# LITERATURE REVIEW

## 2.1    Introduction

The researcher reviewed related literature in regard to ethical values and accountability. This chapter presents the theoretical review, conceptual review and highlights the foundation for the study.

## 2.2    Theoretical Review

Theories are sets of logically interpreted and systematically tested propositions that have been developed through research and used to explain social phenomena over considerable period of time (Mugenda & Mugenda (2003; Amin 2005; Sarantakos 2005) defined a theory as a set of similar concepts and their interrelations to each other in the phenomena that they explain.

Many ethical theories have been advanced particularly in the area of ethical values and accountability. Ethical theories make claims about which actions people should take and about which actions people should not take. In other words, they provide criteria for distinguishing between right actions and wrong actions. As a result, they can be used to justify particular courses of action. Different ethical theories give different criteria for distinguishing between actions that are right and actions that are wrong.

### 2.2.1   Consequence-Based theories

According to the Consequence-Based Theory also called Consequastialist theory as advanced by Immanuel Kant (1724-1804), what distinguishes right actions from wrong actions is that they

have better consequences. In order to do the right thing, we should perform actions that have the good consequences. Consequence-based theories clearly have quite a bit of intuitive appeal. Also, they can be easily applied to the ethical dilemmas faced by officers obliged to give accountabilities to their actions or inactions (Don, 2006).

The main example of the Consequence-Based Theory is utilitarianism. According to the ethical principle of utilitarianism, goodness is measured in terms the amount of happiness in the world. Thus, the right action is the one that maximizes overall happiness (Doyle, 2006). The most influential development of utilitarianism is due to the British philosopher John Stuart Mill (1863/1979). Mill's influential argument for intellectual freedom, and against censorship, shows how utilitarianism can be applied to the issues of ethics and accountability.

Consequastialist theories also include philosophical egoism where  the emphasis is also put on the consequences of given actions. What makes an action ethical  is the fact that my personal interest is satisfied (philosophical egoism), or the fact that the greater happiness is provided to the largest number of persons who are affected by a given decision (utilitarianism).

According to Thomas Hobbes (1588-1679), philosophical egoism involves the desire to dominate (to get more power over other people) and the desire to avoid death (self-preservation) is the main human motives for action. In the Hobbesian perspective, leadership would always imply obeying social rules.

According to Jeremy Bentham (1748-1832) under utilitarianism, a given action actually promotes the interests of an individual when it adds something to the total level of pleasure for him/her, or when it reduces the total level of pain for him/her. Bentham (1982, p.100) said that pleasure is in its self good, while pain is in its self an evil. A given action increases the level of

happiness within the community in so far as it increases the total level of happiness. According to Bentham (1982, pp.11-16) the utilitarian principle reveals that the action is morally right when it promotes the greatest well being (or happiness) for as much people as possible. Utility implies the trend to produce benefits, advantages, pleasures, or happiness (rather than pain and unhappiness), for the majority of people who are affected by a given decision. According to Bentham, we could measure the quantitative aspects of individual happiness (pleasure/benefits) or unhappiness (pain/damage), so that it could be possible to identify the resulting (net) level of happiness/unhappiness. Such principle presupposes that every pleasure can be quantified and thus measured.

John Stuart Mill (1806-1873) asserted that the utilitarian principle is useful for considering the relative quality of pleasure and pain. Mill (1956, pp. 3-19, 91-113) agreed that the good and the right are subjected to preferences and differ from one individual to another. However, there some basic virtues, such as truth, beauty, love justice, freedom and friendship that are always good, although some individual cannot desire them, he said. Such virtues contribute to human happiness in the long run. The principle of utility is required to decide which alternative of action should be preferred to others. In human existence, we can identify some pleasures, which are qualitative better than others. As Mill (1962, p.9) ironically said, "it s better to be a human being dissatisfied than a pig satisfied, better to be Socrates dissatisfied than a fool satisfied. If the fools, or the pig, are of different opinion, it is because they only know their own side of the question."

### 2.2.2 Duty-Based Theories

This is the class of ethical theories that propose that  there are ethical duties that human beings must obey regardless of the consequences (Ross, 1930). They hold the view that human actions

or even non actions, are influenced by the fact that it is/they are a requirement. For example, we arguably have a duty not to kill innocent people even if doing so would have very good consequences.

The most influential duty-based theory was developed by Immanuel Kant (1785/2002). According to Kant, the basis for right action is the categorical imperative, which states that "I should never act except in such a way that I can also will that my maxim should become a universal law". It follows from this, for example that lying is wrong. If everybody lied, then no one would trust anybody else and there would be no point to lying. Thus, the maxim "Lie whenever it is not to your advantage" would not work as a universal law. Kant gives other versions of the categorical imperative that actually provide more straightforward guidelines for identifying right actions. For example, a well-known version states that you should "act in such a way that you treat humanity, whether in your own person or in the person of another, always at the same time as an end and never simply as a means". In other words, you should not simply use other people in order to achieve your goals. Woodward (1990, p. 15) has tried to use Kant's categorical imperative to provide defense of intellectual freedom.

A more recent (and a more user-friendly) duty-based theory was developed Ross (1930). One reason for the greater accessibility of Ross' theory is that (unlike Kant or Mill) he does not try to distinguish between right actions and wrong actions using a single unified principle. Ross instead presents a whole list of duties that are each supposed to follow directly from our moral intuition. This list includes a duty to keep our promises, a duty to distribute goods justly (justice), a duty to improve the lot of others with respect to virtue, intelligence and happiness (beneficence), and a duty to avoid injury to others. The duties of justice and beneficence are especially important for ethics and accountability (Fallis & Mathiesen, 2001). The theory is applicable to the study as it

compels decision- makers to adhere to a set of rules and Guidelines. The theory stresses public officers to follow principles in the execution of their tasks and duties thus enhancing accountability.

### 2.2.3 Rights-Based Theory

Another school of ethical theorists thinks that the right thing to do is determined by the rights that human beings have. The most influential Rights-Based Theory was developed by John Locke (1689/1976). Such theories are especially congenial to ethics and accountability as discussions of these topics are often framed in terms of rights (Fricke et al., 2000). Thus we have some rights by virtue of being human. For example the "inalienable rights" that Thomas Jefferson appeals to in the Declaration of Independence are of this sort. Such natural rights have many potential applications to ethics. For example, it has been suggested that it is in the nature of human beings to think for themselves and that this fact implies that we have certain rights. In particular, Woodward (1990, p. 15-16) claims that this fact establishes that we have a natural right to unrestricted access to ethical values.

In addition to our natural rights, we also have rights that arise from our participation in society. John Rawls (1971) has developed a very influential ethical theory that focuses on these sorts of rights. People do not usually make an explicit agreement to participate in society. Furthermore, even if they did, it is not clear that such an agreement would be fair. The people who have more power often take advantage of people who have less power.  As a result, we cannot base an ethical theory on an actual agreement that people have made. Instead, Rawls bases his theory on the idea of a hypothetical (but fair) agreement.

In order to determine what a fair agreement would look like, Rawls asks us to perform a thought experiment. We imagine that the parties to the agreement are behind a veil of ignorance. That is, we imagine that they do not know anything about their particular position in society. For example, they do not know what they have (e.g. how wealthy they are), what their abilities are (e.g. how smart they are), or what goals they have in life. In other words, they do not know anything about themselves that might base their decisions about what policies to adopt (Ashley, 2005).

## 2.2.4   Virtue Based Theories

Other ethical theorists think that the right thing to do is determined by the virtues that human beings ought to have. According to virtue based theories, the right thing to do is what a virtuous person would do in the same circumstances. The most influential virtue based theory was developed by Aristotle (350BC/2000). The Aristotelian virtues include things like courage, temperance, friendliness and generosity.

Virtue based theories have probably been the least discussed of the ethical theories. But they have been gaining popularity in recent years. Philippa (1978) and MacLntyre (1981), for example, offer contemporary virtue based theories. And virtues are clearly applicable to issues in ethics and accountability.

## 2.3     Ethical Values

Ethical values are seen by outlining clear examples of right and wrong behaviours like customer interaction, employee disputes and negations. Many factors are predicted to influence ethical values and these ethical values have been conceptualized to consist of virtue ethics, ethics of

rights, ethics of justice and ethics of duty (Hunt & Vitell, 1986, 1993;). Previous studies have documented that morals influence accountability (Martha, 2004; Cherry & Fredrick 2007: Donoho et al., 2009;). Accountability involves a social relationship where an actor (an individual or an agency) feels an obligation to explain and justify his or her conduct to some other significant (the accountability forum, accountee, specific person or agency). Accountability is the hallmark of modern democratic governance. Democracy remains clichéd if those in positions of public responsibility are not held accountable for their acts or omissions, for their decisions, their expenditure or policies (Wesley, 2008).

### 2.3.1 Ethics of Rights

The word right has two main meanings, as illustrated in the following sentences: "it is right (morally good) for us to demand our rights (things owed us)." The two meanings stern out of the same root idea, the ethical concept of oughtness: how I ought to act, and how others ought to act towards me. Hence, we have; Right as opposed to wrong and Right as correlative to duty.

Right originally means something that is straight, not crooked, in opposition to wrong, which is twisted from the straight. Right is something which squares with the rule or norm, as a right line or right angle. In ethics, right means that which squares with the norm of morality, and so is morally good. In this sense, it is equivalent to the Latin rectus, from which we derive words such as rectify, rectitude, erect, direct, correct. Our whole previous discussion of morality dealt with this meaning of the word right. Ethical leaders maintain offering accountability which involve the expectation that the leader may be called on to explain his or her beliefs, decisions, commitments, or actions to the constituents thus giving accountability (Wood & Winston, 2005).

Ethics of rights are classified into natural rights and legal rights. The classification of ethics of rights depends partly on the understandings of their purpose and their consequences.

### 2.3.1.1  Natural rights

Natural rights are rights which persons possess by nature: that is, without the intervention of agreement, or in the absence of political and legal institutions. Natural rights are therefore attributable to individuals without distinction of time or place. A contrast may be drawn with positive rights: that is, those rights conferred or guaranteed by a particular legal system. Natural rights have been derided as nonsensical (by Bentham) on the ground that it is impossible to speak of rights without enforceable duties, and enforceability exists only when a potentially coercive legal system exists. Furthermore, there has been no unanimity even amongst those who recognize natural rights as to their content.

The most important elaboration of the idea of natural rights came in the North American colonies, however, where the writings of Thomas Jefferson, Samuel Adams, and Thomas Paine made of the natural rights theory a powerful justification for revolution. The classic expressions of natural rights are the English Bill of Rights (1689), the American Declaration of Independence (1776), the French Declaration of the Rights of Man and the Citizen (1789), the first 10 amendments to the Constitution of the United States (known as the Bill of Rights, 1791), and the Universal Declaration of Human Rights of the United Nations (1948).

Natural rights have been seen as gifts of God, as correlative to duties imposed on man by God and as concomitants of human nature or reason. Natural rights, according to American tradition, are those rights granted to human-kind by their Creator, or as Jefferson put it in the Declaration of Independence —essentially borrowing from John Locke's (1690) Second Treatise on

Government—the rights accorded by "Nature and Nature's God." In the Declaration, these are described as "unalienable" rights, and include the recognition that "all men are created equal" and that all have rights to "Life, Liberty, and the Pursuit of Happiness."

Locke formulated man's basic natural right as "to preserve his property, that is, his life, liberty and estate," and both Jefferson's and Locke's ideas found echoes in some of the early American state constitutions. The Pennsylvania Constitution of 1776 was typical. It declared "That all men are born equally free and independent, and have certain natural, inherent and unalienable rights, amongst which are the enjoying and defending life and liberty, acquiring, possessing and protecting property, and pursuing and obtaining happiness and safety."

As a steward of the organization an ethical leader serves the organization's goals and values more effectively by informing constituents more completely. Proactively, this involves providing detailed descriptions of past events (Giorgiov, 2002) providing reasons for what the leader says or does (Lerner & Tetlock, 1999), informing constituents of the process by which actions were taken or decision made (Siegel-Jacobs and Yates, 1996), explaining why suggested action was not taken (Manwarning, 1997).

**2.3.1.2 Legal Rights**

Legal rights are those bestowed onto a person by a given legal system. Are legally guaranteed powers available to legal entity in realization or defense of its just and lawful claims or interests (such as individual freedom) against "The whole world". Legal rights like laws affect every citizen, whether or not the existence such rights is publicly known (Immanuel Kant, 1724-1804).

### 2.3.2 Ethics of Justice

Ethics of justice often provides a basis for legal principles and ideas. Here, questions related to the rule of law and the more abstract concepts of fairness, equity and justice are always asked. Starratt (1994) characterizes this ethic as originating in two schools of thought, one focusing on the individual, as central and the other stressing society as its key component. The former generally involves the concept of social contract where the individual gives up certain rights for the good of society; it includes the work of earlier philosophers including Hobbes and Kant and more contemporary scholars such as Lawrence Kohlberg and John Rawls. The latter conceptualizes justice as emerging from "communal understandings" (Starratt, 1994, p.50). Also writing within this paradigm is Kenneth Strike, a scholar who focuses on justice and its influence on educational decision making by stressing concepts such as maximum benefits and its relationship to respect for individual needs (Strke et al., 1998). Justice is a central part of ethics and should be given due consideration in our moral lives in evaluating any moral decision we must ask whether or actions treat all persons equally. If not, we must determine whether the difference in treatment is justified. The ethics of justice requires decision makers to be guided by distributive, corrective and compensatory justice (Cavanagh et al., 1981). It relies on three types of moral prescriptions: (a) that individuals who are similar in a relevant a respect should be treated similarly and individuals who are different in a relevant respect should be treated differently in proportion to the difference between them; (b) that rules should be administrated fairly and clearly; and (c) that individuals should not be held responsible for matters over which they have no control, and should be compensated for the cost of their injuries by those responsible for these injuries (Cavanaugh et al., 1981). Decision making and reasoning based on the ethics of justice focus on the distributional effect of actions (Cavanagh et al., 1981).

According to Rawls (1971), under a veil of ignorance, rational, self–interested, and equal individuals will agree that each person is to have an equal right to the most extensive total system of equal basic liberties. Moreover, social and economic inequalities are to be arranged so that they are both to the greatest benefit of the least advantaged and attached to offices and positions open to all under conditions of fair equality of opportunity ( Budd, 2004). In Rawls's opinion, the first virtue of social institutions is justice for the individual and not aggregate welfare. He is concerned more with how the pie is divided than with how large it is. Inequalities are just only if they result in benefits for everyone, with particular emphasis on the least advantaged (Jones, 2007).

### 2.3.2.1 Distributive Justice

The origins of distributive justice may be traced to Adam's (1965) equity theory which claims that people compare the ratios of their own perceived work outcomes to their own perceived work inputs with the corresponding ratios of co-workers. According to Folger and Cropanzano, (1998, p.21) distributive justice is "the individuals' perception on whether the gains they earned are distributed fairly. According to Chan (2000) and Tyler (1994), individuals make judgments on the appropriateness of justice distribution by comparing their outcome to their previous outcome or to the outcome of others.

Distributive justice aims to identify and regulate the principles of distribution of rights, benefits and responsibilities of persons as they are perceived differently. Administrative decisions may be found to be ether fair or unfair by the involved parties. When an employee deems administrative decisions to cause harm he/she infers that distributive justice is defective (Basaran, 1985, p. 105-106).

The most fundamental principle of justice – one that has been widely accepted since it was first defined by Aristotle more than two thousand years ago- is the principle that "equals should be treated equally and unequally." In its contemporary form, this principle is sometimes expressed as follows: "individuals should be treated the same, unless they differ in ways that are relevant to the situation in which they are involved". For example, if Jack and Jill both do the same work, and there are no relevant differences between them or the work they are doing, then injustice they should be paid the same wages. And if Jack is paid more discrimination – because race and sex are not relevant to normal work situations.

There are, however, many differences that we deem as justifiable criteria for treating people differently for example we think it is fair and just when apparent gives his own children more attention and care in his private affairs than he gives the children of others; we think it is fair when the person who is first in a line at a theater is given first choice of theater tickets; we think it is just when some who have done wrong are given punishments that are not meted out to others who have done nothing wrong; and we think it is fair when those who exert more efforts or who make a greater contribution to a project receive more benefits from the project than others.

**2.3.2.2 Procedural Justice**

Procedural justice concerns the fairness of the processes by which a decision is reached. Folger and Cropanzano (1998, p.26) define procedural justice as "fairness issues concerning the methods, mechanisms, and processes employed to determine outcomes". Employees are closely interested in not only the fairness of their own outcomes but also the fairness of decision making and enactment processes in outcome distribution.

Lerner (1977) identified four distribution principles: the competition principle bases distribution on individuals' performance; the parity principle encompasses equal distribution in any condition; the equity principle bases distribution on the relative contribution of the individual; and the Marxian justice principle assumes the needs of individuals as determiners for distribution.

### 2.3.2.3 Corrective Justice

Another important kind of justice is corrective which refers to the extent to which punishments are fair and just. In general, punishments are held to be just to the extent that they take into account relevant criteria such as the seriousness of the crime and the intent of the criminal and discount irrelevant criteria such as race. It would be barbarously unjust for example to chop off a person's hand for stealing a dime or to impose the death penalty on a person who by accident and without negligence injured another party. Studies have frequently shown that when blacks murder whites, they are much more likely to receive death sentences than when whites murder whites or black murder blacks. These studies suggest that injustice still exists in the criminal system in the United States.

### 2.3.2.4 Compensatory Justice

Compensatory Justice refers to the extent to which people are fairly compensated for their injuries by those who have injured them; just compensation is proportional to the loss inflicted on a person. This is precisely the kind of justice that was at stake in the brown lung hearings. Those who testified at the hearings claimed that the owners of the cotton mills where workers had been injured should compensate the workers whose health had been ruined by conditions at the mills.

Compensatory justice brings in the element of answerability which stresses the idea that persons who fall in positions of authority are expected to respond to calls for giving an account upon being demanded (Biddle, 1986). Answerability indicates a relationship between the governors and the governed involving mechanisms requiring the former to inform the latter of actions taken on their behalf (Held, 1996) thus offering accountability by just leaders.

### 2.3.3 Ethics of Duty

Ethics of Duty is associated mostly with Immanuel Kant who argued that the highest good was the good will, and morally right actions are those carried out with a sense of duty (Kant, 1998 (1781; 1785)). Thus, it is the intention behind an action rather than its consequences that make that action good (Bowie, 2002). Kantian moral philosophy is based on the categorical imperative: "Act only on that maxim by which you can at the same time will that it should become a universal law." Kant's second formulation of the categorical imperative dictates that human beings should be treated not simply as a means to one's own ends but also as ends in themselves (Bowie, 1999; Sullivan, 1989).

Duty is defined as the moral obligation to do or omit something. This is duty in primary sense. In a transferred sense, duty also means the thing which must be done or omitted. The difference is expressed in two statements: "He has a duty", meaning that he is morally obliged, and "He does his duty", meaning the he does the thing he is obliged to do.

All duties, like all rights, come from law, for all duty is moral obligation and all moral obligations come from law. Duties are divided in the same way as the corresponding rights and so are natural or positive, divine or human, ecclesiastical or civil. Ethics of Duty has been established in western moral philosophy that receives the influence of prominent Greek moral

philosophers, such as Socrates, Plato and the very influential German philosopher, Immanuel Kant (1724-1804) (Marta,2004).

With the idea of universal truths and principles, which should be adhered to regardless of the circumstances, Kant's categorical imperative states that a person faced with a problem should be able to respond consistently and in conformity with their moral principles and also feel comfortable with the decision being made in full view of others.

### 2.3.3.1 Responsibility

While individuals have rights, these rights are not unfettered. Indeed, theorists past and present from many differing perspectives consider rights to be incomplete if viewed without consideration of accompanying responsibilities. Attention to moral responsibility is both implied in the early Greek texts and later in Aristotle, who many have recognized as the first to articulate explicitly a theory of moral responsibility (Eshelman, 2003). In Book seven of his Nicomachean Ethics, Aristotle (2002) explains that persons who are capable of making decisions are moral agents and therefore responsible and worthy of being praised or blamed. Kant's (1996) moral imperative implies a sense of responsibility when it refers to an individual's duty. More contemporary scholars have also connected ethical values with the responsibility one has in making moral choices. For example Rawls (1999) believes that one should make moral decisions based on issues of fairness and equity.

Responsible public officers are seen to be transparent in the public sector though transparent officers are few. Transparency's role has been variously described as the promotion of corporate disclosure and protection of the rights of minority share holders in the information environment (Bushman & smith, 2003); the promotion of corporate accountability and advancement of the

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rights of shareholders (Donalson & Preston 1995; Clarke, 2004; Hess, 2007). The word is believed to have originated from Jeremy Bentham's early 19th century 'transparent management' by suggesting that people are strictly watched the way they behave (Gall Hofer & Haslam, 1993). This was linked to the notion of publicity or bringing actions of light to prevent abuse and thus publicity was needed to enable citizens to control and monitor the acts of their representatives through a watch dog process and transparency. In terms of economic sciences, transparency refers to information equivalency which means markets provide as much information as possible (Schulte et al., 2005).

**2.3.3.2 Honesty**

Honesty is the quality of being uprightness and fairness. It also means truthfulness and being free from deceit or fraud. The Encyclopedia defines honesty as the adherence to the facts and straightforwardness of conduct. Since 1987, there has been a significant increase in the number of firms disclosing pro forma earnings in their earnings calculated according to generally acceptable accounting principles (GAAP) which is geared towards promoting accountability (Ote & Qi, 2005).

**2.3.3.3 Competence**

The use of the word "competence" is becoming widespread in the field of ethics. Proponents see it as an attempt to develop a common language to describe the types of knowledge, skills and personal qualities associated with effective ethical management.

Competences are used in workplace to perform a variety of behaviour and activities, which in turn produce outputs (Products and services) that are provided to others (Picket, 2005). A

competence is a relationship between the employee and his or her environment (Munene, Bbosa & Ebonyu, 2005). They further argue that when an individual manoeuvres the environment in which he is and becomes successful, then he has the competent.

According to Harley (1995), a competency is defined as; "an underlying characteristic of an individual which is causally related to effective or superior performance in a job" This definition may be further expanded to; Competences can be motives, traits, self-concepts, attitudes or values, content knowledge or cognitive or behavioural skills – any individual characteristic that can be measured or counted reliably and that can be shown to differentiate significantly between superior and average performers, or between effective and ineffective performers.

## 2.4     Summary of Literature Review.

Ethical values of public officers play vital roles in accountability of public resources. All government officials ought to be supported so as to enhance the ethical values of government officers to promote accountability in government ministries. The importance of the role of ethical values in promoting accountability in public institutions is well noted by concerned government bodies and known scholars. Most literature reviewed agrees that ethical values have great effect on accountability. Their view to a great extent was in harmony with the position of most scholars that ethical values affect accountability. The theories highlighted, indirectly and directly stressed the importance of ethical values on accountability in public institutions.

The leading ethical scholars have conceptualized ethical values to include; ethics of rights, ethics of justice and ethics of duty. Their main argument has been that ethical values highly influence accountability. They have emphasized that ethical values promote accountability in public institutions.

However no empirical evidence is there to avail the exact extent to which ethical values promote accountability in MAAIF thus causing a need to go on by the researcher to conduct the study and come up with findings.

# CHAPTER THREE

## METHODOLOGY

### 3.1     Introduction

This section is a presentation of methodological approach to the study. It covers the research design, study population, sampling design, sample size, sources of data, data collection instrument, reliability and validity measurement of variables and data analysis**.**

### 3.2     Research Design

The study adopted a cross-sectional survey design study. Cross sectional research survey design is a type based on observations that take place in different groups at one time. The research employed triangulation of qualitative and quantitative research approaches. This approach was selected because it involves intensive, descriptive and holistic analysis of bounded case. In order to gain insight in to a larger setting , describe and explain rather than predict results, tools from both research methods were applied to collect data in the field. Although each methodology has its potential strength and weaknesses, a combination of methods approach emphasizes their potential strengths that ensure validity and reliability of outputs (Jones, 1997; Golafshani 2003).

### 3.3     Study Population

A population is a complete set of individuals, cases or objects with some common observable characteristics (Mugenda & Mugenda, 1999).  The study population comprised of 324 employees of the MAAIF and comprised of both gender from various directorates and departments.

The researcher adopted the stratified sampling method to choose the respondents. The respondents were divided into three (3) strata in order to ensure that each category is appropriately represented in the survey sample. Stratum 1, comprised of the employees from U3 to U1, Stratum 2, comprised of the employees from U5 to U4 and Stratum 3 comprised of the employees from U6 and below. Simple random sampling was used thereafter.

The table below shows how respondents were selected using stratas

| Stratas | Sample size | Respondents | Data collection technique |
|---------|-------------|-------------|---------------------------|
| $U_1 - U_3$ | 48 | 39 | Simple random sampling |
| $U_4 - U_5$ | 112 | 98 | Simple random sampling |
| $U_6$ | 80 | 68 | Simple random sampling |
| **Total** | **240** | **204** | |

## 3.4    Sample size and selection

A sample is a sub set of a particular population (Mugenda & Mugenda, 1999). By studying the sample the researcher was able to draw conclusions that represented the population (Sekeran, 2005). The sample size was 257 out of the 324 employees of the MAAIF whose sampling procedure for determining the sample size was based on the sampling table of Krejcie & Morgan (1970).

**Table 1: Population category and sample size selection**

| CATEGORY | STUDY POPULATION | SAMPLE SIZE | DATA COLLECTION TECHNIQUES |
|---|---|---|---|
| Permanent Secretary | 1 | 1 | Purposive |
| Directors | 2 | 2 | Purposive |
| Commissioners | 6 | 6 | Purposive |
| Audit | 5 | 5 | Purposive |
| PPDA | 3 | 3 | Purposive |
| Office of the P S | 45 | 28 | Simple Random sampling |
| Directorate of Animal resources | 65 | 63 | Simple Random sampling |
| Directorate of Crop resources | 30 | 28 | Simple Random sampling |
| Directorate of Fisheries resources | 65 | 56 | Simple Random sampling |
| Directorate of Agricultural support services | 58 | 52 | Simple Random sampling |
| Directorate of Finance and Administration | 44 | 40 | Simple Random sampling |
| **Total** | **324** | **257** | |

**Source:** MAAIF report on review of functions and structures, June 2013

Sample size was reached at based on Krejice and Morgan (1970)

### 3.5 Sampling Techniques and Procedures

The study involved use of stratified sampling, simple random sampling and purposive sampling technique across all the categories. The justifying assumption is that reliable and valid information is only obtainable from specific persons in the accessible population at specific time.

Stratified sampling, Purposive sampling and Simple random sampling techniques were used as follows:

### 3.5.1    Simple random Sampling

According to Siegel (2004) simple random sampling is used in a situation when each respondent has an equal chance of being selected to participate in the study. The researcher used simple random sampling on categories with more than 6(six) respondents. This technique was used because it is easy to administer where by each element will be selected randomly there by reducing bias and population that was selected had equal chances of being selected.

### 3.5.2    Purposive Sampling

According to Amin (2005) purposive sampling is preferred in selecting people holding positions that are more knowledgeable with issues going on in their areas. In that respect therefore, this technique involved selection of key informants who were included in the sample and any other criteria considered relevant by the researcher (Amin, 2005). In this research categories with 6 (six) and less than 6 (six) respondents were considered.

### 3.6    Data collection Techniques

Data collection is an integral part of the research design (Sekaran, 2003). Data collection methods were categorized into secondary and primary methods. Primary data is that data which is collected for the first time and this happens to be original in character in this research data was collected using interview guide and administered questionnaire. Secondary data on the other hand is gathered from existing written sources and that has already been collected by someone else. The sources of such data included; MAAIF records, publications, World Wide Web's

information and archives (Sekeran, 2005). The researcher used data collection methods which yielded both qualitative and quantitative data. The use of more than one method helped to improve the validity of the results and also avoid inconsistent.

### 3.6.1 Administered Questionnaire

Primary data was collected from the respondents using administered questionnaires; anonymity condition was adhered to create trust to respondents in order to get salient findings. The questionnaire was designed following the objectives and variables of the study. The respondents filled the questionnaire at their convenience and responses to the question was anchored on a five (5) point Likert Scale of "Strongly Disagree", "Disagree", "Not sure" " Agree" and "Strongly Agree".

### 3.6.2   Interviewing

Amin (2005) states that an interview is an oral questionnaire where the investigator gathers data thorough direct verbal interaction with participants, interviews according to Barbia (2007) are alternative method of collecting survey data rather than asking respondents to read, write and answer questionnaire. Interviewing was done using face to face encounter. The researcher used this method of data collection because of its effectiveness in allowing for probing further (Barbia, 2007). This method helped in cross validity information supplied by respondents and in this case interviews were structured.

The researcher used standardized interviews to all interviewees who included Directors, commissioners, Head of Finance, Audit and Procurement. The interviews were arranged after making appointments to the concerned officers through their secretaries. Out of 17 targeted

sample study only 12 were interviewed which gives response rate of 0.71. The response rate of more than 50% suggested that the results contained substantial information and were representative of the population study (Amin, 2005).

### 3.6.2   Documentary review

In this approach, the researchers study documents. The study of documents takes the form of literature review or a more in-depth study of documents (Sarantakos, 2005). The documents reviewed for this study were based on the conceptual framework and research questions. The researcher used both the external and internal secondary data. This included; various reports, newspapers and periodical publications relating to the research study. Those looked at are the already existing data that has been published regarding to the problem under study.

### 3.7   Data collection instruments

### 3.7.1 Self Administered questionnaire

A self administered questionnaire is a questionnaire that a respondent completes on his\her own, either on paper or via computer, and offers the researchers potential to reach a large number of potential respondents. A total of 240 questionnaires were administered to the targeted respondents and out the questionnaires administered only 204 responded giving us response rate of 0.9. The response rate of more than 50% suggested that the results contained substantial information and were representative of the population study (Amin, 2005). The questionnaire was designed on a five Likert scale ranging from Strongly Agree (5) to Strongly Disagree (1).

### 3.7.2   Interview guide

According to Kompo & Tromp (2006), interviews are questions asked orally to which a respondent provides oral responses. The researcher used an interview guide since it is flexible on measuring certain characteristics which are not possible to be measured by developing scales (Kothari 1999). The instruments targeted 17 respondents (Directors, Commissioners, heads of Finance, PPDA and Audit) however only 12 were interviewed.

### 3.7.3   Document Review Checklist

This is a list of items the researcher is investigating upon from written literature .The items which included recruitment policies, training policies, income and expenditure regulations and code of conduct were documented objective by objective and used as a form of secondary data collection.

### 3.8   Data Quality Control

The researcher ensured data quality control through two research concepts and principles of Reliability and Validity as illustrated below;

### 3.8.1   Reliability

Reliability indicates the extent to which the instrument is consistent and without error. The questionnaire was tested for completeness and accuracy using Cronbach's alpha coefficient (Nunnally & Bernstein, 1994) of more 0.6. This coefficient tests whether the questions measuring the particular variables are consistent. The researcher pre tested the questions on ten

purposively sampled members of staff selected from MAAIF to ascertain the consistency in measuring variables and enduring data quality control.

The results of the pilot test were then fed into a computer and using SPSS the internal consistency was determined using Cronbach's reliability alpha using the formula below:

$$A = \frac{K\ (I-sd)}{K-I}$$

The findings of the SPSS application were as follows:

**Table 2: Showing Data Reliability**

| Variable | Anchor | Cronbach Alpha Coefficient | Content Validity Index |
|---|---|---|---|
| Ethics of rights | 5 Point | .623 | .750 |
| Ethics of Justice | 5 Point | .728 | .765 |
| Ethics Of Duty | 5 Point | .705 | .800 |
| Accountability | 5 Point | .900 | .947 |

**Source: Primary data**

Results above are a reflection that the research questionnaire was not only valid but reliable as well. It is clear that the Cronbach Alpha coefficient and the Content Validity Index were well above 0.7000 yet the limit for this is 0.600. This meant that all the questionnaires used were reliable.

### 3.8.2 Validity of instruments

According to Amin, (2005) validity refers to the appropriateness of the instruments. It is the ability to produce findings that are in agreement with the theoretical and conceptual values of the study. Its the ability to produce accurate results and measures what is supposed to be measured. To ensure validity of research instruments, the researcher discussed the instruments with the research supervisor, academic staff and other colleagues, here after; validity was established by computing the content validity index whose formula is

$$\text{CVI} = \frac{K}{N}$$

Where by     CVI = Content Validity Index

           K = No of items considered relevant / suitable (valid)

           N = No of items considered in the instruments

Two experts were requested to rate the instruments. One of them is colleague pursuing Masters of Management Studies while the other one was in the field of finance at Masters Level. After identifying the vague and ambiguous questions, corrections were made and final instruments were prepared. Also Content Validity Index (CVI) was computed from responses of Two (2) Experts and was0.910 and 0.865, respectively and this indicated that the questionnaire was valid.

### 3.9      Procedure of Data Collection and ethical considerations

The researcher secured an introductory letter from Uganda Management Institute, and sought for permission from the Ministry of Agriculture, Animal Industry and Fisheries to carry out a research study at their ministry. The researcher appointed two (2) Research Assistants to administer the data collection instruments. They were first trained, inducted and then assigned to each of the categories of the targeted respondents.

## 3.10    Data Analysis

During data analysis the researcher sorted, edited data, coded and prepared a summary of the details and made tabulation, interpretation and report presentation (Baptista, 2011) so that the information could be utilized to fulfill the research objective of the role of ethical values in promoting accountability at MAAIF (William 2006). The researcher used SPSS to clean, sort, and analyze the data depending on questions from research instruments.

### 3.10.1  Analysis of qualitative data

The researcher used content analysis method to examine the intensity with which certain words were used or content of written or spoken material during research. The researcher was assisted by trained statistician to use a computer program to sort out the data to increase the reliability of the process and conclusions thereafter in line with objectives of the study were made.

### 3.10.2  Analysis of quantitative data

This data analysis involves both descriptive and inferential analysis. In descriptive analysis, descriptive tables and graphs like frequency tables were used to present the data. The questionnaires were verified and no invalid paper was found. Consequently the quantitative data was captured into electronic data base and analyzed by the SPASS. Inferential analyses involve testing the hypothesis at 0.05 level of significance and drawing conclusions based on correlation coefficients. In inferential analysis, the researcher established the relationship between the related variables by running correlation coefficient that would yield person correlation coefficient.

## 3.11    Measurement of Variables.

There are two different categories of variables that is qualitative or continuous (data that can only be collected through categories like sex) and quantitative or discrete (data can be collected in numerical form like age) (Wanderema, 2010). The researcher converted the qualitative variables into quantitative variables using appropriate scale of measurement.

A combination of nominal, interval and scales of measurement were used to measure the research variables as they can easily measure quantitative data thorough use of scores (Cano & Farlane, 2002). In this case ethical values and accountability were measured using interval scales by adopting five point Likert Scale of "Strongly Agree" to "Strongly Disagree". This enabled the researcher to do most of the mathematical calculations like regression, frequencies etc. age was measured using ordinal scale and gender was measured using nominal scale of measurement.

### 3.11.1  Ethical Values

Ethical values was measured using items developed by Dan Baugher & Ellen Weisbord, (2006), Ayres et al., (1992) and Lim, Hock Chye Kevin, (2006). This questionnaire captured the three dimensions of ethical values that included; ethics of rights, ethics of justice and ethics of duty. A questionnaire was designed using a Five-Point Likert Scale that ranged from; Strongly Agree (5), Agree(4), Not Sure(3), Disagree(2) an d Strongly Disagree(1).

### 3.11.2  Accountability

Accountability was measured using the Scales adopted from Lirkman, (2006) and Elia, (2005) then anchored on a (5) five point Likert Scale range from; Strongly Agree (5), Agree (4), Not Sure (3), Disagree (2) to, Strongly Disagree (1).

# CHAPTER FOUR

## PRESENTATION, ANALYSIS AND INTERPRETATION OF RESULTS

### 4.1    Introduction

This chapter comprises the presentation of the results and their interpretation. The presentations in this chapter show the results as tested according to the objectives of the study. This chapter begins with a description of the sample characteristics using frequency tabulations. This is followed by inferential statistics that show the relationships between the variables under study. This study intended to examine the role of ethical values in promoting accountability in MAAIF. The study was guided by the following objectives:

1. To establish the role of ethics of rights on promoting accountability in MAAIF

2. To examine the influence of ethics of justice on promoting accountability in MAAIF

3. To assess the extent to which ethics of duty promotes accountability in MAAIF

### 4.2 Response rate:

### 4.2.1 Quantitative method

Using the quantitative method the response rate was 85%.Refer to table below

| Sample | Respondents | Response Rate |
|--------|-------------|---------------|
| 240 | 204 | 85% |

### 4.2.2 Qualitative method

Using the above method, response rate was 71%. Refer to table below

| Sample | Respondents | Response Rate |
|--------|-------------|---------------|
| 17 | 12 | 71% |

## 4.3 Respondent Characteristics

Frequency tabulations in the first section show sample characteristics that pertain to the employees' characteristics that have been in operation in MAAIF. Individual characteristics included Gender, Marital status, Age of respondents, highest qualification, and relationship of the respondents with MAAIF and Period of working with MAAIF. In addition, sample characteristics were presented basing on the responses from the respondents.

### 4.3.1 Respondent category by Gender

The gender of respondents was classified into two sections that were the female respondents and the male respondents as showed in the figure below;

**Table 3: The distribution for the respondents' category by gender in MAAIF**

|  | *Count* | *Valid Percent* | *Cumulative Percent* |
|---|---|---|---|
| Male | 114 | 55.9 | 55.9 |
| *Valid* Female | 90 | 44.1 | 100.0 |
| **Total** | **204** | **100.0** | |

**Source: Primary data**

As shown in Table 2, males took a greater percentage in the survey as represented by 55.9% whereas 44.1% represented females, implying that, males to a greater extent participated in the study. This may broadly imply that MAAIF is a male dominated institution thus males are more engaged in accountability initiatives than the female employees in MAAIF.

### 4.3.2 Respondent category by marital status

In the table below, the marital status was classified in different statuses ranging from single to divorced as illustrated below;

**Table 4: The distribution for the respondents' category by marital status**
**Marital Status**

|  |  | *Count* | *Valid Percent* | *Cumulative Percent* |
|---|---|---|---|---|
| | Single | 77 | 37.7 | 37.7 |
| | Married | 106 | 52.0 | 89.7 |
| *Valid* | Widow | 13 | 6.4 | 96.1 |
| | Widower | 3 | 1.5 | 97.5 |
| | Divorced | 5 | 2.5 | 100.0 |
| | **Total** | **204** | **100.0** | |

**Source: Primary data**

**Figure 2: Marital status of respondents**
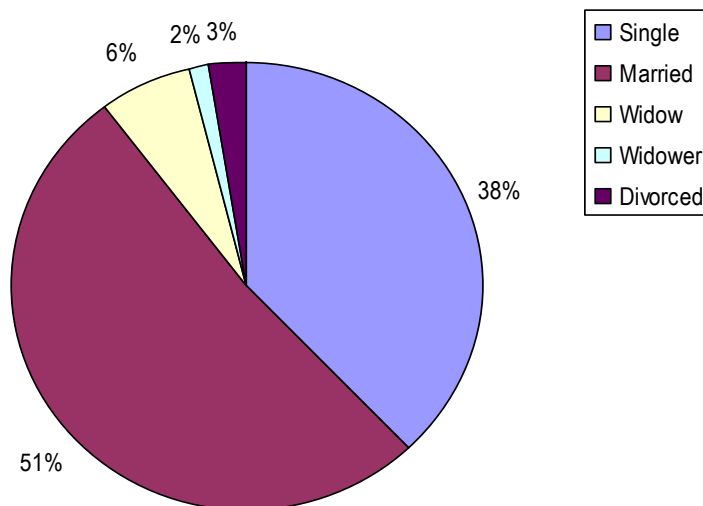


As revealed in Figure 2 above, an assessment of the respondents' marital status showed that the biggest percentage of the respondents were found to be married as shown by 52.0%, this was followed by 37.7% of the interviewees who attributed to being single, this was followed by widows with 6.4%, the divorced followed with 2.5% while the least were widowers with 1.5%. This is an implication that majority of the employees in MAAIF are married with a lot of

financial obligations which might jeopardize their ethical values thus affecting their accountability.

### 4.3.3 Respondent category by Age of respondents

The respondent's age who contributed in the filling of the questionnaires were classified into four sections; 20-32, 33-48, 49-67 and above 68 as shown in the figure below;

**Table 5: The distribution for the respondents' category by Age in MAAIF**

Age bracket

|  |  | *Count* | *Valid Percent* | *Cumulative Percent* |
|---|---|---|---|---|
| | 20 - 32 yrs | 72 | 35.3 | 35.3 |
| | 33 - 48 yrs | 89 | 43.6 | 78.9 |
| *Valid* | 49 - 67 yrs | 42 | 20.6 | 99.5 |
| | 68 yrs & Above | 1 | .5 | 100.0 |
| | **Total** | **204** | **100.0** | |

**Source: Primary data**


**Figure 3: Respondents by Age Bracket**
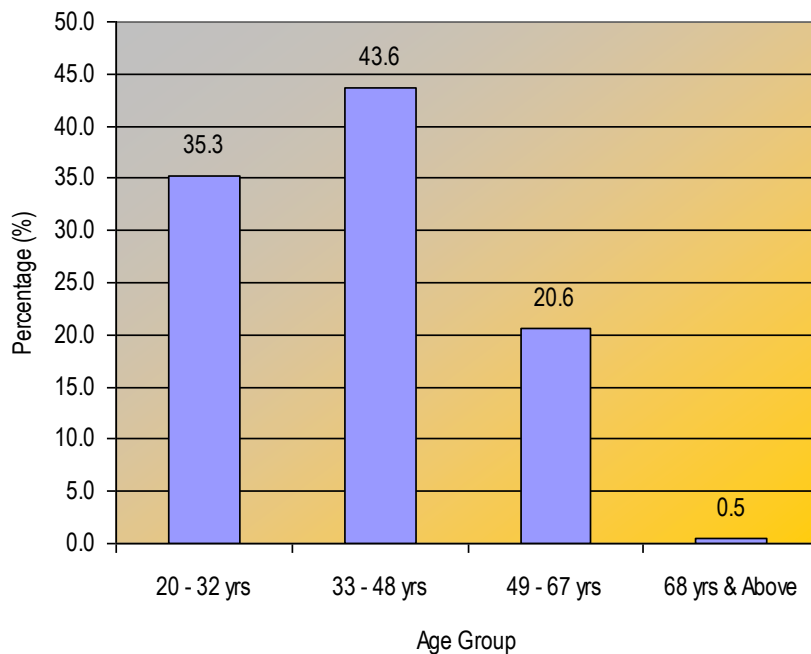
Figure 3 above shows that the biggest percentage of the interviewees were in the age bracket of 33-48 years as showed by 43.6% while 35.3% interviewees followed in the age bracket of 20-32 years, 20.6% of the respondents were in the age bracket of 49-67 years and the least was 0.5% of the interviewees above 68 years of age. This means that most of the employees in MAAIF are under the very productive age in the stage of their career that is highly faced with unethical practices and questionable accountability.

### 4.3.4 Respondent category by highest level of education in MAAIF

Interviewees who participated in the study their education was recorded in the following levels and these education levels impacted so much on the quality of data that was collected as illustrated in figure below;

**Table 6: The distribution for the respondents' category by level of education**

|  |  | *Count* | *Valid Percent* | *Cumulative Percent* |
|---|---|---|---|---|
|  | Certificate | 26 | 12.7 | 12.7 |
|  | Diploma | 48 | 23.5 | 36.3 |
| *Valid* | Degree | 86 | 42.2 | 78.4 |
|  | Masters | 38 | 18.6 | 97.1 |
|  | PhD | 6 | 2.9 | 100.0 |
|  | **Total** | **204** | **100.0** |  |

**Source: Primary data**

**Figure 4: The respondents' category by level of education**
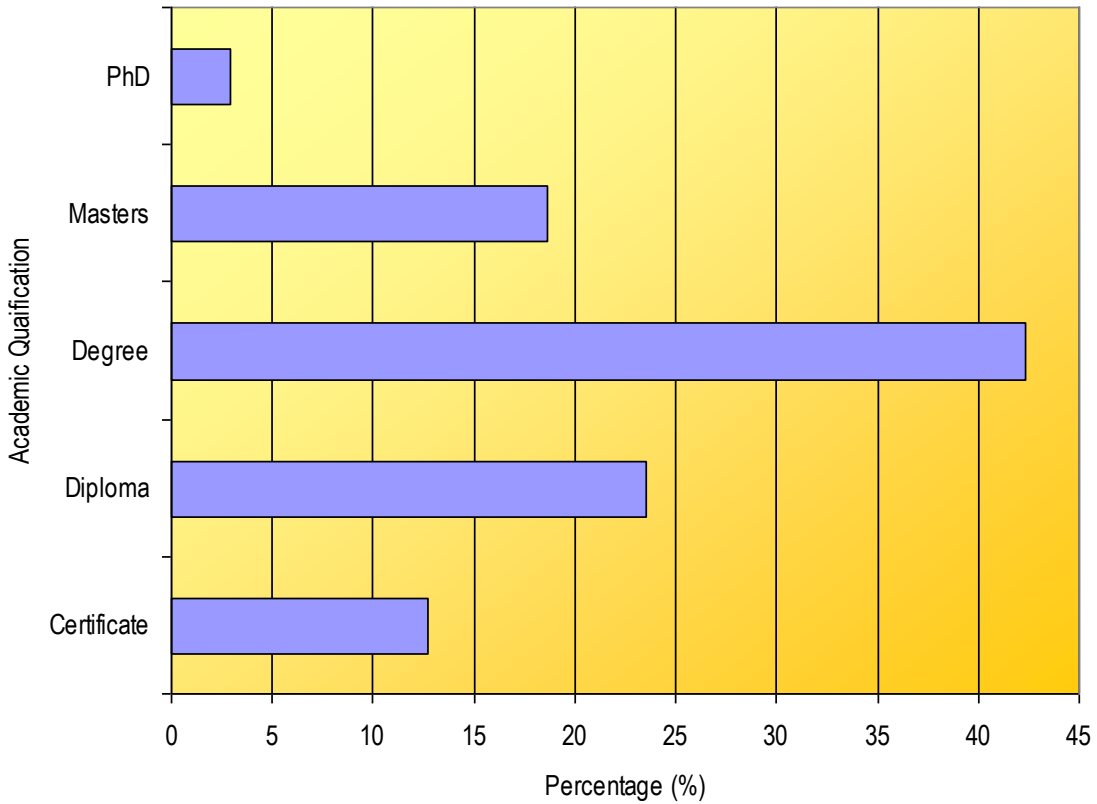


As Figure 4 indicates, the biggest percentage of respondents had attained Degree level of education as revealed by 42.2% of the respondents, then 23.5% represented respondents who had gone to attain education up to Diploma level whereas 18.6% of the interviewees were Masters graduates then this was followed by Certificate holders with 12.7% and the least percentage had PhDs as showed by 2.9% in the figure above. This implies that the majority of the staffs employed at MAAIF are educated and knowledgeable enough about ethical issues and thus can offer the required accountability in time and appropriately.

### 4.3.5 Respondent category by Professional Qualification of respondents

**Table 7: The Table for Professional Qualification of the respondents is illustrated below;**

|  |  | Count | Valid Percent | Cumulative Percent |
|---|---|---|---|---|
| | ACCA/CPA | 27 | 13.2 | 13.2 |
| | PMP | 10 | 4.9 | 18.1 |
| *Valid* | CILTM | 14 | 6.9 | 25.0 |
| | CIPS | 40 | 19.6 | 44.6 |
| | Others | 113 | 55.4 | 100.0 |
| | **Total** | **204** | **100.0** | |

**Source: Primary data**

**Figure 5:     Professional Qualification of respondents**
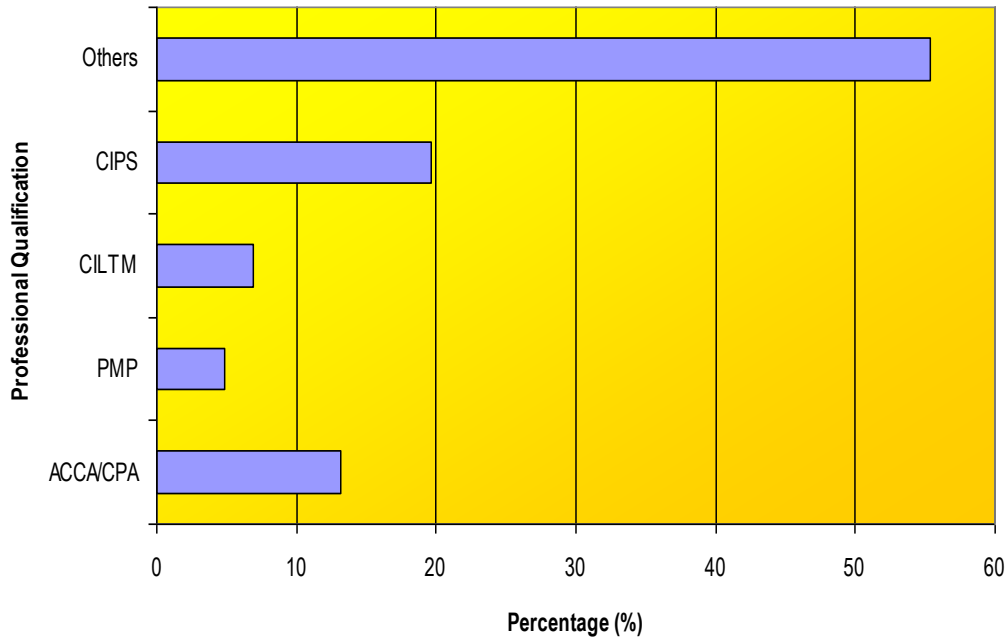


From the Figure 5 above, it was found out that the biggest percentage of the respondents had other professional qualifications that were not listed in the questionnaire as represented by 55.4% whereas 19.6% shows officers who had CIPS professional qualifications. This was followed by 13.2 respondents who had ACCA/CPA.  6.9% represents MAAIF officers who had CILTM

professional qualification and the least was 4.9% of the interviewees who had PMP professional qualification. This shows that most MAAIF's officers have different professional qualifications that emphasize ethical values geared towards accountability.

### 4.3.6   Respondent category by Respondent Designation

**Table 8: The distribution for the respondents ' category by Respondent Designation**

|        |             | Count | Valid Percent | Cumulative Percent |
|--------|-------------|-------|---------------|--------------------|
|        | Employee    | 140   | 68.6          | 68.6               |
|        | Implementer | 19    | 9.3           | 77.9               |
| *Valid* | Beneficiary | 21   | 10.3          | 88.2               |
|        | Others      | 24    | 11.8          | 100.0              |
|        | **Total**   | **204** | **100.0**   |                    |

**Source: Primary data**

**Figure 6: The Designation of respondents**
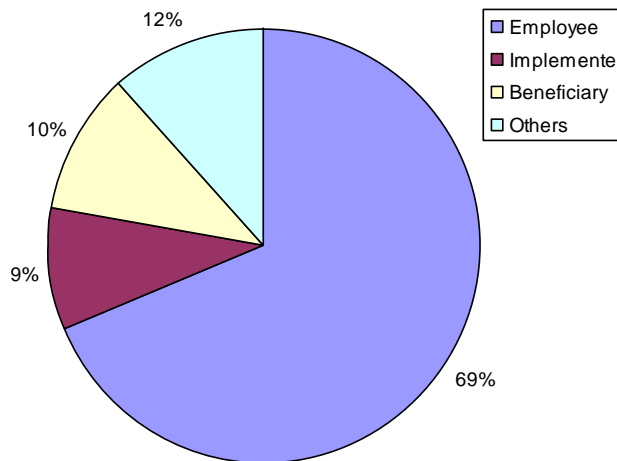


Figure 6 above, it shows that the biggest percentages of the interviewees were employees as showed by 68.6% while 11.8% interviewees who were classified as others followed. 10.3% of the respondents who were beneficiaries followed and the least was 9.3% of the interviewees who

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were implementers. This means that employees were the most responsive in the study and are the ones who participate a lot in the accountability of MAAIF's funds.

**4.3.7   Respondent category by Current Position in MAAIF**

**Table 9: The distribution for the respondents' category by Current Position in MAAIF**

|  |  | *Count* | *Valid Percent* | *Cumulative Percent* |
|---|---|---|---|---|
| | Senior Officer | 21 | 10.3 | 10.3 |
| | Middle Officers | 68 | 33.3 | 43.6 |
| *Valid* | Officers | 54 | 26.5 | 70.1 |
| | Support Staff | 37 | 18.1 | 88.2 |
| | Others | 24 | 11.8 | 100.0 |
| | **Total** | **204** | **100.0** | |

**Figure 7:       Current Position in MAAIF**
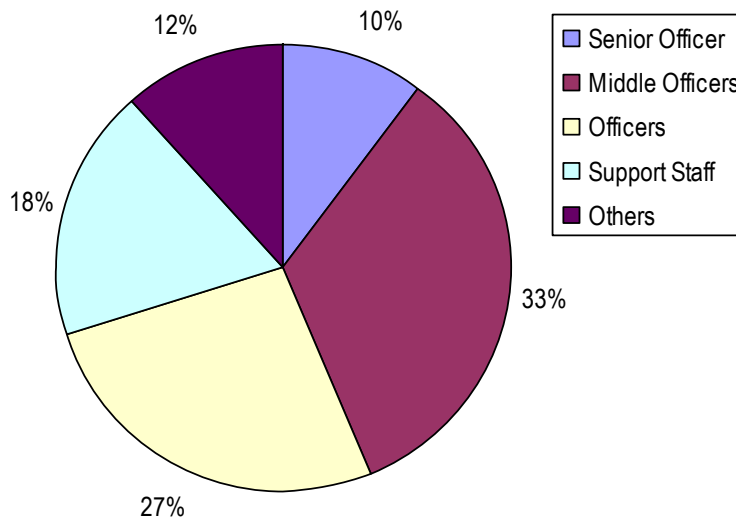


As revealed in Figure 7, an assessment of the respondents' current position showed that the biggest percentage of the respondents were found to middle officers as shown by 33.3%, this was followed by 26% of the interviewees who attributed to being officers, this was followed by

support staff with 18.1%, others followed with 11.8% while the least were senior officers with 1o.3%. This is an implication that majority of the employees in MAAIF are middle officers in charge with the execution of MAAIF's tasks and duties thus being at the forefront of offering accountabilities of the funds spent.

### 4.3.8 Respondent category by department Attachment

**Table 10: The distribution for the respondents' category by Attachment in MAAIF**

|  |  | *Count* | *Valid Percent* | *Cumulative Percent* |
|---|---|---|---|---|
| | PS | 30 | 14.7 | 14.7 |
| | Animal Resources | 35 | 17.2 | 31.9 |
| | Crop Resources | 26 | 12.7 | 44.6 |
| *Valid* | Fisheries Resources | 51 | 25.0 | 69.6 |
| | Agric Support Services | 28 | 13.7 | 83.3 |
| | F& A Directorate | 20 | 9.8 | 93.1 |
| | Others | 14 | 6.9 | 100.0 |
| | **Total** | **204** | **100.0** | |

**Figure 8: Respondents** level by **Department**



53
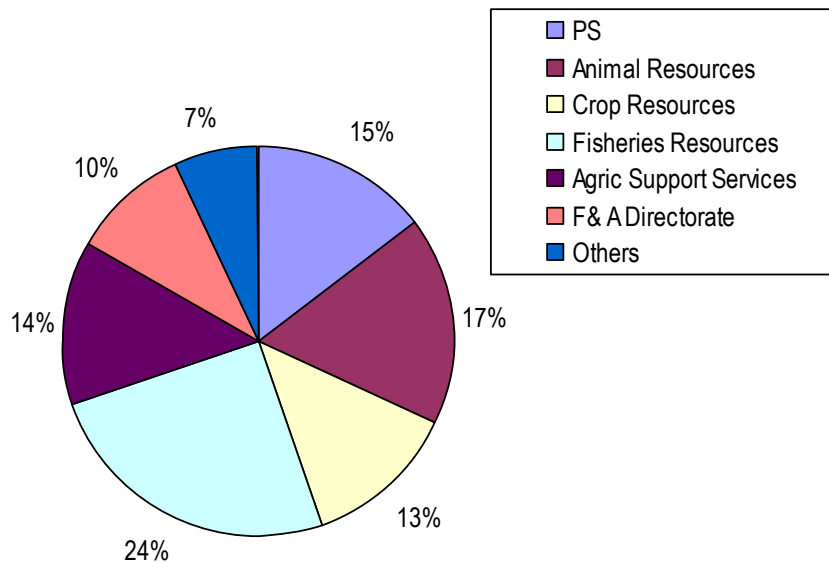
From the table above, it was found out that the biggest percentage of the respondents were attached to Fisheries Resources department as represented by 25% whereas 17.2% shows officers who were attached to Animal Resources. This was followed by 14.7 respondents who were attached PS's Department. 13.7% represents MAAIF officers who were attached to Agric Support Services and the least was 6.9% of the interviewees who were attached to other departments. This shows that most MAAIF's officers are attached to Fisheries Department.

**4.3.9 Respondent category by source of funding**

**Table 11: The distribution of funders of MAAIF**

|  |  | *Count* | *Valid Percent* | *Cumulative Percent* |
|---|---|---|---|---|
|  | Government | 161 | 78.9 | 78.9 |
| *Valid* | Donor | 32 | 15.7 | 94.6 |
|  | Others | 11 | 5.4 | 100.0 |
|  | **Total** | **204** | **100.0** |  |

**Source; primary data**

From the table above, majority of the projects in MAAIF were funded by the government and accounted to 78.9%, the donors funded 15.7% of the MAAIF's activities while the least other funders funded MAAIF's activities by 5.4%. This is an implication that most the funding comes from the government to facilitate the operations of MAAIF. These funds thus need ethical employees to appropriately offer accountability to the funds spent in time. The 5.4% is a result of private-public partnership.

**4.3.10 Respondent category of the period of working with MAAIF**

The respondents in the figure below were classified according to the period they had worked with MAAIF. The period ranged from less than 1 year, 1-2, 3-5 and above 5 years.

**Table 12: the distribution for Respondents ' category of the period of working with MAAIF**

|  |  | *Count* | *Valid Percent* | *Cumulative Percent* |
|---|---|---|---|---|
| *Valid* | Less than 1 yr | 13 | 6.4 | 6.4 |
|  | 1 - 2 yrs | 23 | 11.3 | 17.6 |
|  | 3 - 5 yrs | 49 | 24.0 | 41.7 |
|  | 06 - 10 yrs | 76 | 37.3 | 78.9 |
|  | Over 10 yrs | 43 | 21.1 | 100.0 |
|  | **Total** | 204 | 100.0 |  |

**Source; primary data**

**Figure 9:      Period worked for MAAIF**
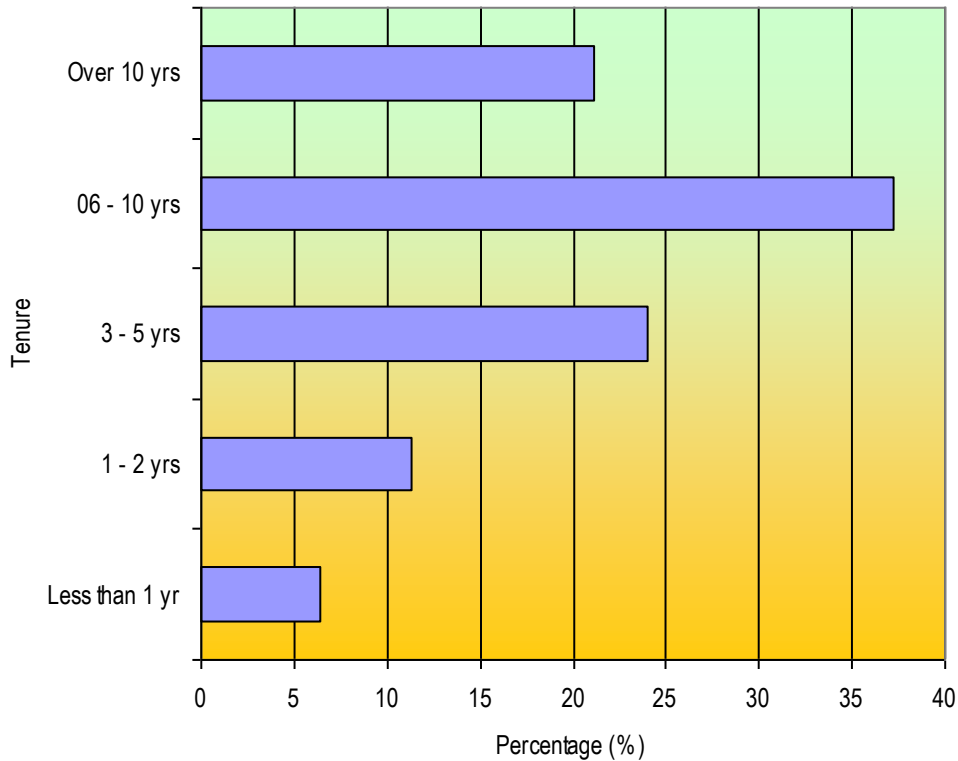
From figure 9 above, it was found out that the biggest percentage of the respondents had worked with MAAIF for 6-10 years as represented by 37.3% whereas 24.0% shows employees who had worked with MAAIF for the period between 3-5 years, 21.1% represents employees who had worked with MAAIF for a period of over 10 years, 11% of the respondents had worked with MAAIF for 1-2 years and the least percentage of 6.4% represents workers who had worked with MAAIF for the period of less than 1 year. This means that most of the employees had worked with MAAIF for a longer period thus these employees had been groomed ethically to always offer accountability to the funds advanced to them.

## 4.4 Empirical findings of the study on the Relationship between Ethical values and Accountability at MAAIF

The general objective of the study was to examine the role of ethical values in promoting accountability in MAAIF. The researcher used a questionnaire to measure how ethics influences accountability. This section is a presentation of the study results and is made following the stated objectives of the study.

### 4.4.1 Ethics of rights and accountability at MAAIF

The first specific objective of the study was to establish the role of ethics of rights on promoting accountability at MAAIF. The study conceptualized ethics of rights to constitute Natural rights and Legal rights. The findings in this aspect were as follows:

#### 4.4.1.1 Natural rights and accountability at MAAIF

Respondents were requested to provide answers to four questions under this dimension and the table below analyses the role of natural rights in promoting accountability in MAAIF. The study

established that generally, there was appreciation of natural rights at by the staff at MAAIF as the mean of respondents that agreed with the questions of indicators there in was 73%. The responses are detailed in the following table.

**Table 13: Descriptive analysis of Natural Rights and Accountability in MAAIF**

| Natural Rights | Strongly Disagree | Disagree | Not Sure | Agree | Strongly Agree |
|---|---|---|---|---|---|
| What I ought to do should be guided by the general principles or values | 3 | 3 | 11 | 110 | 77 |
| I am aware that moral dilemmas can occur in execution of MAAIF work | 5 | 12 | 47 | 96 | 44 |
| The greatest good for the greatest number is the only proper measure of right and wrong | 4 | 22 | 46 | 85 | 46 |
| The denial of any person's basic rights to autonomy, privacy and dignity is unethical | 8 | 11 | 30 | 79 | 76 |

**Source: Primary data**

From the table above, the results showed the majority of respondents (187 =92%) agreed that what they ought to do should be guided by the general principles or values with 77 respondents making 38% strongly agreeing, , 140 making 69% agreed that they were aware that moral dilemmas can occur in execution of MAAIF work while 131 making 64% were of the opinion that the greatest good for the greatest number is the only proper measure of right and wrong and 155making 76% agreed that the denial of any person's basic rights to autonomy, privacy and dignity is unethical.

**4.4.1.2 Legal rights and accountability at MAAIF**

Respondents were requested to provide answers to four questions under this dimension and the table below analyses the role of legal rights in promoting accountability in MAAIF. Generally, there was appreciation of the role of legal rights at by the staff at MAAIF as the mean of respondents that agreed with the questions of indicators there in was 58%. The responses are details in the following table

**Table 14: Descriptive analysis of Legal Rights and Accountability in MAAIF**

| Legal Rights | Strongly Disagree | Disagree | Not Sure | Agree | Strongly Agree |
|---|---|---|---|---|---|
| If every employee is doing an act, then that act must be legally right | 12 | 30 | 41 | 70 | 51 |
| The current practice of criminalizing bribery for both the giver and the receiver needs review to accommodate a situation whereby a giver may seek redress for the money or gifts extorted from them. | 10 | 25 | 39 | 87 | 43 |
| There should be full and unhindered access to MAAIF information and records subject to just and lawful exceptions necessary to protect the overall interest of MAAIF | 4 | 18 | 43 | 91 | 49 |
| Rewards for whistle blowers and private complainants /Litigants who successfully prove cases of maladministration and corruption should be put in place in MAAIF | 8 | 13 | 38 | 77 | 68 |

**Source: Primary data**

From the findings in the Table 14 above, 121 making 59% of the respondents agreed with the statement that if every employee is doing an act, then that act must be legally right, 130making 64% agreed with the statement that current practice of criminalizing bribery for both the giver

and the receiver needs review to accommodate a situation whereby a giver may seek redress for the money or gifts extorted from them, 140 making 69% agreed with the statement that there should be full and unhindered access to MAAIF information and records subject to just and lawful exceptions necessary to protect the overall interest of MAAIF while 145 making 71% agreed with the statement that Rewards for whistle blowers and private complainants /Litigants who successfully prove cases of maladministration and corruption should be put in place in MAAIF.

The research findings indicate that the current practice of criminalizing bribery for both the giver and the receiver needs review to accommodate a situation whereby a giver may seek redress for the money or gifts extorted from them.

In line with the above, one of the Commissioners opined that;

> "Public standing orders, procurement laws, code of conduct and the Finance Act are some of the relevant laws to be followed by senior government officers in enhancing accountability. There should be strict adherence to these laws in the execution of tasks and duties so as to promote accountability in MAAIF".

Another respondent emphasized the need for following procurement guidelines, accountability procedures and audit systems in the implementation of MAAIF's projects and activities in promoting accountability.

## 4.4.1.3 Correlation of Ethics of rights and accountability at MAAIF

With the use of SPSS, the researcher used Pearson (r) correlation coefficient to establish if there was a correlation between Ethics of rights and accountability at MAAIF. The study had hypothesized as follows:

*$H_o$*     *Ethics of rights does not significantly contribute to promoting accountability in MAAIF*

*$H_A$*     *Ethics of rights significantly contributes to promoting accountability in MAAIF.*

The results of the SPSS operation were as in the table below.

Table 15: Correlation of ethics of rights and accountability

|  |  | Ethics of Rights | Accountability |
|---|---|---|---|
| **Ethics of Rights** | **Pearson Correlation** | 1.000 | |
|  | *Sig.* | . | |
| **Accountability** | **Pearson Correlation** | .419** | 1.000 |
|  | *Sig.* | .000 | . |

** Correlation is significant at the 0.01 level (2-tailed).

**Source: Primary data**

The results in the table above showed a moderate positive relationship on how ethics of rights promotes accountability (r=.419**, p-value<0.01). When the correlation coefficient was squared a correlation determination $r^2$=0.419=.176 was attained which shows that 17.6% of the variance in accountability is brought about by the ethics of rights. The positive correlation coefficient indicated a statistically significant relationship since P is less than 0.05 implying that the variables were statistically significant. Therefore the null hypothesis was rejected and the alternative hypothesis was accepted.

Such findings meant that an improvement in the provisions for ethics of rights will promote good accountability in MAAIF. This again was an implication that once MAAIF recruit officers that possess and abide by ethical principals or values that are laid out for its employees to adhere to, they are likely to utilise the resources of MAAIF for their intended goals. Further more if employees posses ethics of rights, this shall cause value for money for the various activities in the ministry. In addition, promoting the ethical values that guide MAAIF's operations helps the

individuals perform better as per their job descriptions thus enhancing accountability. Since there is a positive correlation between the ethics of rights and accountability then the study findings confirm that the two variables under study are related.

## 4.4.2 Ethics of justice and accountability at MAAIF

The second specific objective of the study was to examine the influence of ethics of justice on promoting accountability at the MAAIF. The study conceptualised ethics of justice to constitute distributive justice, procedural justice, corrective justice and compensatory justice. Following are the findings of the study in relation to Ethics of justice and accountability at MAAIF. Mean average of 63% of the mean average of components of ethics of Justice which were procedural , corrective ,distributive and compensatory Justice

## 4.4.2.1 Distributive justice and accountability at MAAIF

Respondents were requested to provide answers to five questions under this dimension and General, there was relative high appreciation of distributive justice by staff of MAAIF as the mean of respondents that agreed with the questions of indicators therein was 61% which is above 50%.The table below analyses the role of distributive justice on accountability in MAAIF.

**Table 16: Descriptive analysis of Distributive Justice and accountability in MAAIF**

| Distributive Justice | Strongly Disagree | Disagree | Not Sure | Agree | Strongly Agree |
|---|---|---|---|---|---|
| Social progress is unintended side –effect of the pursuit of economic self-interest, not the result of social –activist corporations. | 22 | 49 | 54 | 57 | 22 |
| The key to ethics is fairness | 9 | 7 | 20 | 106 | 62 |
| I feel that it is important to be fair and just to people even though they are not my friends | 8 | 5 | 17 | 99 | 75 |
| Justice is not for the good of others | 25 | 39 | 32 | 56 | 53 |
| What is in my self-interest is good for society. | 17 | 27 | 68 | 56 | 36 |

**Source: Primary data**

According to the research results in Table 16 above, 79 making 39% of the respondents agreed with the statement that Social progress was the unintended side –effect of the pursuit of economic self-interest, not the result of social –activist corporations while a notable 54 making 27% were not sure. Additionally, 168 making 82% agreed with the opinion that the key to ethics was fairness, 174 making 85% of the respondents agreed with the statement that they felt it was important to be fair and just to people even though they were not their friends.

### 4.4.2.2 Procedural justice and accountability at MAAIF

Additionally, respondents were requested to provide answers to four questions under this dimension and the table below analyses the role of procedural justice on accountability in MAAIF. Generally, there was better performance in this dimension as the mean of respondents agreeing to the statements of indicators thereof was 67%

**Table 17: Showing analysis of Procedural Justice on accountability**

| Procedural Justice | Strongly Disagree | Disagree | Not Sure | Agree | Strongly Agree |
|---|---|---|---|---|---|
| The policies and procedures are followed in the execution of MAAIF's tasks and duties | 12 | 22 | 63 | 76 | 31 |
| Personal liability for MAAIF neglect and misconduct should be actionable by the aggrieved citizen against the particular officer. | 9 | 35 | 41 | 80 | 39 |
| What I ought to do should be guided by existing laws | 6 | 18 | 32 | 103 | 45 |
| The officers should give full and accountable reasons within the limits of the law and regulations. | 8 | 1 | 28 | 111 | 56 |

**Source: Primary data**

From the table above, 107 making only 53% of the respondents indicated that policies and procedures were followed in the execution of MAAIF's tasks and duties while a notable 63 making 31% were not sure. 119 making 58% of the respondents agreed with the statement that personal liability for MAAIF neglect and misconduct should be actionable by the aggrieved citizen against the particular officer, 148 making 73% agreed with the statement that what they

ought to do should be guided by existing laws and 167 making 82% agreed with the statement that officers should give full and accountable reasons within the limits of the law and regulations.

Nine of the senior members of staff interviewed agreed that there is procedural justice in MAAIF and that every staff is treated equally according to terms and conditions of public servants of Uganda. In addition to the above one of the interviewees noted that there was need to train employees on how to report their performance which will enhance fairness in the utilization of MAAIF's resources thus promoting accountability in MAAIF.

Another interviewee argued that there was need to create better working environments that bring positive and willingness of employees to adopt ethical behaviors that are vital for accountability of tax payers' money in MAAIF.

**4.4.2.3 Corrective justice and accountability at MAAIF**

Respondents were further requested to provide answers to four questions under the dimension of corrective justice. General, there was relative high appreciation of corrective justice by staff of MAAIF as the mean of respondents that agreed with the questions of indicators therein was 72%. The table below analyses the role of Corrective Justice on accountability in MAAIF.

**Table 18: Descriptive results on the impact of Corrective Justice on accountability**

| Corrective Justice | Strongly Disagree | Disagree | Not Sure | Agree | Strongly Agree |
|---|---|---|---|---|---|
| Suffering and social justice are the price of progress | 12 | 29 | 51 | 75 | 37 |
| All workers' rights should be respected | 5 | 8 | 21 | 76 | 95 |
| I find it often difficult to do what I know favours others | 17 | 22 | 44 | 91 | 31 |
| Respect for rights and entitlement is key to every one | 3 | 6 | 29 | 92 | 75 |
| I think that doing what is right is more important than doing what pleases others. | 5 | 2 | 34 | 69 | 94 |

**Source: Primary data**

The findings in the table above indicate that 112 making 54% of the respondents believed that Suffering and social justice were the price of progress, 171 making 83% of the respondents agreed with the opinion that all workers' rights should be respected while 122 making 59% agreed with the statement that they found it often difficult to do what I know favoured others while only 167 making 82% ageed with the thinking that doing what was right was more important than doing what pleases others and only 163 making 80% thought that that doing what is right is more important than doing what pleases others.

**4.4.2.4 Compensatory justice and accountability at MAAIF**

Respondents were requested to provide answers to four questions under this dimension and the table below analyses the role of Compensatory Justice on accountability in MAAIF. The average

of the results is 52% of those who agreed that ethics of justice is related to accountability. The table below illustrates the influence of Compensatory Justice on accountability in MAAIF.

**Table 19: Descriptive results for the influence of Compensatory Justice on accountability**

| Compensatory Justice | Strongly Disagree | Disagree | Not Sure | Agree | Strongly Agree |
|---|---|---|---|---|---|
| Employees of MAAIF are fairly compensated for the injuries they incur as they execute their tasks and duties | 5 | 20 | 60 | 79 | 40 |
| There is a clear policy on compensation in MAAIF that is always followed | 7 | 23 | 64 | 81 | 29 |
| The health and safety policy is followed in compensating MAAIF employees in case of accidents | 9 | 17 | 61 | 76 | 42 |

**Source: Primary data**

The results in the table above indicted that: 119 making 58% of the respondents agreed with the view that employees of MAAIF were fairly compensated for the injuries they incur as they execute their tasks and duties; 110 making only 47.1% agreed that there was a clear policy on compensation in MAAIF that was always followed; and 104 making 50.9% of the respondents agreed with the opinion that health and safety policy was followed in compensating MAAIF employees in case of accidents.

### 4.4.2. 5 Correlation of Ethics of justice and accountability at MAAIF

With the use of SPSS, the researcher used Pearson (r) correlation coefficient to establish if there was a correlation between Ethics of justice and accountability at MAAIF. The study had hypothesized as follows:

$H_o$  *Ethics of justice does not significantly contribute to promoting accountability in MAAIF*

$H_A$  *Ethics of justice significantly contributes to promoting accountability in MAAIF*

These results of the SPSS operation were as in the table below.

**Table 20: Correlation of ethics of justice and accountability**

|  |  | Ethics of Justice | Accountability |
|---|---|---|---|
| Ethics of Justice | Pearson Correlation | 1.000 |  |
|  | *Sig.* | . |  |
| Accountability | Pearson Correlation | .488** | 1.000 |
|  | *Sig.* | .000 | . |
| ** Correlation is significant at the 0.01 level (2-tailed). |  |  |  |

Source; primary data

From the results in the table above, it showed a moderate positive relationship on how ethics of justice promotes accountability (r=.488**, p-value<0.01). When the correlation coefficient was squared a correlation determination $r^2=0.238=23.8\%$ was attained which shows that 23.8% of the variance in accountability is accounted for by ethics of justice. The positive correlation coefficient indicates that there is statistically significant relationship therefore the null hypothesis was rejected and the alternative hypothesis was accepted. Since P was less than 0.05 implying that the variables are statistically significant. This meant that there was an association between ethics of justice and accountability at MAAIF. It also meant that more the officers are just and

fair, the more they will easily offer accountability to MAAIF's resources after expenditure. Additionally it meant that if the project officers have morally responsible behaviors that adhere to universal truths and principles, they will go on to offer accountability for their actions or inactions even when their supervisors are absent.

### 4.4.3 Ethics of duty and accountability at MAAIF

The third objective of the study was to assess how ethics of duty promotes accountability in MAAIF. The average mean of the means of dimensions studied is 71% which is above 50% therefore this show a appreciation of relationship between ethics of duty and accountability case of MAAIF. The dimensions of ethics of duty were Responsibility, Honesty and Competence. The table below shows the analysis of ethics of duty and how its dimensions influence accountability in MAAIF and the findings of the study in this respect were as follows:

**4.4.3.1 Responsibility and accountability at MAAIF**

Respondents provided answers to four questions the dimension of Responsibility and accountability. General, there was relative high appreciation of Responsibility by staff of MAAIF as the mean of respondents that agreed with the questions of indicators therein was 67%. And the table below analyses the role of responsibility on accountability in MAAIF. The table below illustrates the influence of responsibility on accountability in MAAIF.

**Table 21: Descriptive Results for Responsibility and Accountability**

| Responsibility | Strongly Disagree | Disagree | Not Sure | Agree | Strongly Agree |
|---|---|---|---|---|---|
| I will not stand by and do nothing if a person is doing something wrong | 9 | 13 | 11 | 98 | 73 |
| MAAIF officers manage public resources properly on a regularly basis | 10 | 23 | 42 | 98 | 32 |
| Every staff in MAAIF diligently carries out his or her duties | 9 | 34 | 40 | 79 | 42 |
| I execute my tasks and duties in line with the already existing operations manuals | 4 | 17 | 59 | 94 | 30 |

**Source: Primary data**

The results in the table above indicated that: 171 making 84.0% of the respondents agreed that they would not stand by and do nothing if a person is doing something wrong; 130 making 64 % of the respondents agreed that MAAIF officers managed public resources properly on a regularly basis; while only 121 making 59% of the respondents agreed that ever staff in MAAIF diligently carried out their duties and 124 making 61% agreed that they executed respective tasks and duties in line with the already existing operations manuals.

In relation to the above findings there is a strong relationship from opines of most senior staff who were interviewed that staff of MAAIF are responsible citizens and this clearly shows that responsibility influences Accountability.

### 4.4.3.2 Honesty and accountability at MAAIF

Respondents also provided answers to questions under the dimension of honesty and accountability and the table below analyses the role of responsibility on accountability in MAAIF. The mean of respondents that agreed with the questions of indicators therein was 66%. The table below illustrates the influence of honesty on accountability in MAAIF.

**Table 22: Showing Honesty and accountability in MAAIF**

| Honesty | Strongly Disagree | Disagree | Not Sure | Agree | Strongly Agree |
|---|---|---|---|---|---|
| I will not hesitate to tell my friend off if he/she does something wrong, even if I were to lose the friendship | 6 | 34 | 28 | 78 | 59 |
| I am being a good friend if I do everything that my fellow colleagues want me to do | 15 | 32 | 26 | 90 | 41 |
| Every staff in MAAIF holds his/her office with public honesty | 6 | 22 | 59 | 74 | 43 |
| I am honesty to the public at all times | 5 | 15 | 29 | 104 | 52 |
| My ethical values are considered an investment in public honest | 7 | 12 | 33 | 98 | 54 |
| Everything which I do, I do it for the public benefit which increases public honesty | 8 | 14 | 35 | 79 | 68 |

Source: Primary data

The research findings in the table above revealed that: 137 making 67% agreed that they would not hesitate to tell my friend off if he/she does something wrong, even if I were to lose the friendship; 131 making 64% respondents agreed they were honesty to the public at all times; 117 making 57% agreed that they did everything for the public benefit which increases public honesty and 156 making 77% respondents that I am honest to the public at all times. In relation to the above findings it is in agreement with seven of the senior staff interviewed that majority of staff in MAAIF are honesty expect that there are few and most those are recruited outside MAAIF

### 4.4.3.3 Competence and accountability at MAAIF

The researcher also requested respondents to provided answers to questions under the dimension of competence and accountability. General, there was relative high appreciation of competence by staff of MAAIF as the mean of respondents that agreed with the questions of indicators therein was 80%. The table below illustrates the influence of competence on accountability in MAAIF.

**Table 23: Showing Analysis competence on Accountability**

| Competence | Strongly Disagree | Disagree | Not Sure | Agree | Strongly Agree |
|---|---|---|---|---|---|
| I am confident about my ability to do my job | 7 | 1 | 18 | 102 | 76 |
| I am self assured about my capabilities to perform my work activities | 4 | 8 | 25 | 89 | 78 |
| I have mastered the skills necessary for my job | 1 | 10 | 24 | 99 | 70 |
| I know the overall purpose and objective of MAAIF | 10 | 6 | 49 | 106 | 34 |
| My immediate team works well together to provide positive results | 0 | 7 | 29 | 115 | 54 |

**Source: Primary data**

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The table above revealed that; 178 making 87% were confident about their ability to do their job; 166 making 82% were self assured about their capabilities to perform my work activities; 169 making 83% had mastered the skills necessary for their respective jobs; 140 making 67% agreed that they knew the overall purpose and objective of MAAIF while 169 making 83% believed their immediate teams worked well together to provide positive results.

In relation to above, quantitative findings interview results from all senior staff are in agreement that MAAIF staff are competent with required qualifications in their relevant fields  but most of them are not aware how urgent to account for funds advanced to them therefore this calls for training and workshops of staff since most of them are scientists.

### 4.3.3.4 Correlation of Ethics of duty and accountability at MAAIF

With the use of SPSS, the researcher used Pearson (r) correlation coefficient to establish if there was a correlation between s Ethics of duty and accountability at MAAIF.  The study had hypothesized as follows:

$H_o$      *Ethics of duty does not significantly influences the promotion of accountability in MAAIF*
$H_A$      *Ethics of duty significantly influences the promotion of accountability in MAAIF*

The results of the SPSS operation were as in the table below.

**Table 24: Correlation between ethics of duty and accountability**

|  |  | Ethics of Duty | Accountability |
| --- | --- | --- | --- |
| **Ethics of Duty** | **Pearson Correlation** | 1.000 |  |
|  | *Sig.* | . |  |
| **Accountability** | **Pearson Correlation** | .606** | 1.000 |
|  | *Sig.* | .000 | . |

** Correlation is significant at the 0.01 level (2-tailed).

**Source; primary data**

Results in the table above indicated a significant positive correlation between ethics of duty and accountability ($r=.606^{**}$, p-value$<0.01$). Therefore the null hypothesis was rejected and the alternative hypothesis was accepted. This was an indication that the more the officers in MAAIF possessed the rightful ethics to execute MAAIF's tasks, the more they would offer reliable accountability with ease. Still it implied that when MAAIF officers acted in honest ways, they would answer for their actions or inactions with easy.

Additionally it implied that when MAAIF officers possess work values that adhere to the set rules and codes of conduct even in the absence of their supervisors, they appropriately use the Ministry's resources for their intended use thus offering reliable accountabilities to the authorities.

## 4.5     Accountability at MAAIF

The researcher collected data on accountability at MAAIF as the dependent variable. The results were attained using a questionnaire which was anchored on a five Likert Scale and the results are as in the table below.

**Table 25: Analysis of Accountability in MAAIF**

| | Strongly Disagree | Disagree | Not Sure | Agree | Strongly Agree |
|---|---|---|---|---|---|
| The policy on accountability is designed in such a way that staff with accounting background are able to interpret the final reports | 9 | 3 | 26 | 109 | 56 |
| The policy on accountability is clearly understood by the ministry's employees | 5 | 20 | 35 | 107 | 37 |
| Through proper accountability the ministry gets value for money | 9 | 12 | 20 | 82 | 81 |
| Resources are utilised for their intended goals and objectives | 10 | 21 | 36 | 63 | 75 |
| There is an integrated accountability system that can be accessed by all stakeholders | 6 | 15 | 56 | 74 | 53 |
| There are supporting documents for all the ministry's transactions. | 6 | 13 | 75 | 65 | 36 |
| There is active involvement of all stakeholders in the ministry's accountability | 5 | 22 | 54 | 78 | 45 |
| The accounting system at the ministry holds all stakeholders accountable. | 6 | 19 | 47 | 96 | 37 |
| All the ministry's resources including funds are accounted for in a timely manner | 10 | 32 | 49 | 70 | 43 |
| Sometimes transactions are made before pre-authorization. | 5 | 20 | 53 | 76 | 50 |
| On time accountability is done before funds are released | 11 | 23 | 44 | 77 | 50 |
| Funds released match the planned activities | 9 | 26 | 42 | 85 | 42 |
| Donor funds have been accounted for as required | 11 | 21 | 47 | 81 | 44 |
| Finance and Accounts staffs are knowledgeable about all the transactions made | 4 | 20 | 53 | 83 | 45 |
| Ministry staff are comfortable to respond to any queries regarding the transactions. | 8 | 24 | 64 | 70 | 31 |
| There are controls that help us account for all the resources | 8 | 12 | 39 | 96 | 50 |
| We are happy with our current accounting system | 12 | 22 | 36 | 82 | 52 |
| We can make the current system better | 10 | 1 | 20 | 102 | 71 |

**Source: Primary data**

The findings in the table above indicated that; 165 making 81% of the respondents agreed with the opinion that the policy on accountability was designed in such a way that staff with accounting background are able to interpret the final reports and 144 making 71% agreed with the opinion that through proper accountability the ministry gets value for money while 173 making 85% believed that they could make the current system better and 125 making 61% agreed that donor funds have been accounted for as required.

It was however evident that there were some weaknesses; only 101making 49% of the respondents agreed with the opinion that there were supporting documents for all the ministry's transactions; only 113 making 55% agreed with the statement that the ministry's resources including funds were accounted for in a timely manner and only 101making 49% agreed with the opinion that Ministry staff were comfortable to respond to any queries regarding the transactions.

In line with the findings above, one of key respondent said;

> "The leading cause of inappropriate accountability in MAAIF is the delay to release funds. This makes timely accountability to be hard because funds are always released late. He went on to opine that resources should be released directly to account holders on time thus providing grounds for enhancing accountability".

Another respondent said,

> "Late release of funds is leading to poor management of resources and even late implementation of MAAIF's projects is affecting tax payers' money thus weakening accountability in MAAIF. Accountability according to this respondent cannot be improved if government continues to release funds late. The respondent went on to opine that early release of funds should be prioritized so as to enhance accountability in MAAIF".

Related to the above one key respondent said,

> "There is too much egoism amongst the employees of MAAIF. This makes some of these employees get feelings of not wanting to account funds released to them. Realistic deadlines should be set and abided by. This should be coupled with timely release of funds, training and development of staff in ethics and accountability which will improve the ethical values of MAAIF officers thus enhancing accountability in MAAIF. ".

# CHAPTER FIVE

# DISCUSSIONS OF FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

## 5.1    Introduction

This research was set out to examine the role of ethical values in promoting accountability in MAAIF. In this chapter, the findings presented in chapter four are interpreted, discussed, conclusions plus recommendations are made. The first part of this chapter deals with summary of the findings, interpretations and discussion, the second part deals with conclusions and the last part deals with recommendations and areas for further research.

## 5.2    Summary of major findings

### 5.2.1 Ethics of rights on promoting  accountability

The study established that there is a significant positive relation between ethics of right and accountability with a positive correlation of r=0.419  ** (p – value < 0.01 ) and mean average of respondents  who agreed  on ethics of right as 70%  and this clearly shows that 1f ethics of rights in MAAF are improved then it will contribute in promoting accountability, with  the use of SPSS ,the researcher used Pearson correlation co efficient to establish if there was correlation and study had hypothesized as follows :

H0:  Ethics of Rights does not significantly contribute to promoting accountability in MAAIF

Ha : H0:  Ethics of  Rights  significantly contribute to promoting accountability in MAAIF

And the finding o f study clearly shows that the null hypothesis H0: is rejected and alternative hypothesis Ha: is accepted since there is a positive relationship between **variables of the study**

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**5.2.2 To examine the influence of ethics of justice and promoting accountability of MAAIF**

From the research findings, the study shows that ethics of justice influences accountability with a positive correlation of r =0.488**, p- value < 0.01) and squared coefficient correlation of 23.8% and mean average respondents of 63% that agreed .

This shows that improvement in ethics of justice will significantly influence accountability in MAAIF

The study had hypothesized as flows

H0: Ethics of Justice does not significantly contribute to promoting accountability in MAAIF

Ha : Ethics of Justice significantly contribute to promoting accountability in MAALF

$H_O$ is rejected; Ha is accepted since there is a positive relation under the study variables

**5.2.3 To assess how ethics of duty promotes accountability in MAAIF**

The study assessed that there is a strong relationship that exists between study variables of ethics of duty and accountability.

A positive correlation of r = 0.606 , p value < 0.01 ) When the correlation coefficient was squared a correlation determination $r^2$=0.367=36.7% was attained which shows that 36.7% of the variance in accountability is accounted for by ethics of duty ) implying that the repressor's in the model explain about 36.7% of the variation in accountability in MAALF leaving 63.3% to other variables outside this study

## 5.3 Discussion of Findings

This section is a presentation of the discussion of the findings of the study.

### 5.3.1 The role of ethics of rights on promoting accountability in MAAIF

The results showed a significant positive relationship between ethics of rights and accountability. These findings were in conformity with the research conducted by Hanson (2006) who found out that leaders' compliance to a set of principles or codes of conduct enables leaders to perform their tasks well. In agreement with the findings, Bragues (2008) found out that regulations and codes of conduct enhance leadership virtues. In support with the findings, (Sison, 2003; Walker et al., 2007) found out that ethical behaviors of leaders can better be natured by turning their attention on studying leader virtues thus enhancing accountability.

The findings were in agreement with the research done by Garoaolo (2003) who found out that Organisational ethics in both public and private sectors across the globe have been grafted to promote obedience to Laws and procedures which increase transparency between citizens and institutions.

The research results related well with recent corporate scandals in the USA have that rocked financial markets and are proving fairly difficult to shake off. Enron, world com, Tyco, Rite Aid, Imclone systems and Martha inc. are just a few of the names associated with a series of scandals that have led to faltering financial markets and demorilized consumer confidence. Fraudulent corporate activities drain billions of dollars annually from firms and governments, and the costs of this unethical practice is born by consumers (Lewis et al., 2004).

In line with MAAIF's research findings, although unethical business practices are frequently reported in the USA and Europe, they are a worldwide occurrence. For example, top business and government leaders in Japan were caught in a major influence–peddling scheme, similar charges have been brought against top officials in South Korea, The people's Republic of China, Italy, Brazil, Pakistan and Zaire (Nickels et al., 2002). This is closely related to MAAIF's research findings that portray the unethical behaviors of employees in MAAIF.

Related to Legal Rights established from the field research, Ethical Codes occur as sets of written rules (or corporate policies) which are helpful in resolving specific issues faced by persons (De George, 1995); improve ethical beliefs and behaviors (Weller, 1988) and provide guidance for professionals in their determining appropriate action-they aid consistency and stability in deciding about ethical values (Reeck, 1982) which is associated with accountability. Another study of ethical values in Hong Kong, Etheridge (1996) finds that the existence of ethical codes assists managers in recognizing moral parameters that are vital for enhancing accountability.

Related to the study findings, Ethical codes indicated appropriate behavior between members of a group but also between individual members and the group as a whole and towards persons outside the group (Maclver, 1995). Hence, the codes present public announcements of the ethical values adapted by professionals and other organizations (Beyerstein, 1995) and are useful in determining suitable disciplinary measures in instances of misconduct thus enhancing accountability. However, the existence of ethical codes in organization does not reduce instances of illegal behavior (Mathews, 1988) and ethical codes do not themselves solve moral dilemmas (Henry, 1995). Hoffman (1988) suggests that ethical codes must be supported by structures and mechanisms to ensure adequate communication, oversight, enforcement, adjudication and

review; that view is reinforced by Shaw & Barny (1992) who emphasized the need for codes to be equitable and enforced.

### 5.3.2   Examining the influence of ethics of justice on promoting accountability in MAAIF

The results showed a significant positive correlation between ethics of justice and accountability. These results were in agreement with Tahir, (2007) who argued that better management expertise promotes authority-led initiatives that encourage commercial investment in facilities and services which give value for money transactions. Although research on business ethics goes back several decades (eg Boumhart, 1961), there has been recent explosion of work in this field. Organisations have recognized the importance of Distributive and Procedural ethics within their workplace and in their business dealings-good ethics is good business (eg Robertson & Fadil, 1999).

The research findings are related with the recent major business scandals that underscore the need for businesses to do much more to ensure high standards of ethical behaviors and accountability among managers and employees. Not surprisingly, in light of such major ethical values, business schools have also recognized the importance of including Distributive and Procedural ethics in their curriculum to promote awareness of ethical issues and to promote accountability among students.

Corrective ethics in one form or the or another has been guaranteed on to the body politic and the body corporate as a preventative or remedial measure to help combat corruption, promote accountability, obedience to laws and procedures (Burns,1978). The combination of globalization and corporate accountability legislation has led to heightens interest in business ethics in multinational settings (Cullen et al., 2004). This is in line with the research findings.

In agreement with the research findings, ethics researchers have applied a broad range of theories to across-national empirical settings (Husted, 1999). This growing body of knowledge includes evidence from studies of topics which include bribery, ethics code use, moral philosophy and accountability (Becker, 1984). According to the stakeholder theory (Jones et al., 2002), those in charge of the firm's operations, top management should try to meet the requirements of all stakeholders or at least more stakeholders than just the stakeholders (that is the owners). The conflict between those who are amoral and those who are ethical respectively (Kallio, 2007) is justified by the accountabilities offered by these people.

### 5.3.3 The extent to which ethics of duty promotes accountability in MAAIF

The results showed a significant positive correlation between ethics of duty and accountability. These findings are in line with the findings of Olujinumi et al., (2010) who found out that an ethical organisation develops a strategic perspective that develops and sustains principled performance. In line with the findings, Patrick Sik-Wah Fong (2007) Bench marking is used for evaluating the government's achievement in regard to value for money especially due to national economic pressures. Wayne (2008) shows a relationship between competence and accountability in that accountability help to ensure organisational members perform adequately and also strengthen the links between the employees and their supervisors.

Closely related to the research findings, organization in industrialized economies need to focus upon business ethics more than they appear to have been doing and current publicity around the world that centers on malpractice highlights this need. We continue to see large corporations cited for violations of not only honesty but also of accountability of funds (Richardson, 2001). Organisational and personal, self interest in some of the corporate organizations cited for wrong

doing seem to be out weight the duly to perform one's work both ethically and legally. These transgressions bring into sharp focus the need for all organizations to examine their honesty and competence practices and the philosophical precepts upon which they define their business ethics expectations within their organizations. Corporations need to focus upon acceptable behaviours that they wish to inculcate within their organizations (Singhapakdi & Vitell, 2007) and to send a clear message to all about the behaviours that they do not want within their organization and those they wish to encourage.

## 5.4    Conclusions

Conclusively ethical values conceptualized in terms of Ethics of rights, Ethics of duty and ethics of justice influences the promotion of accountability in MAAIF.

From the findings of the study, it is concluded thus: there is a positive relationship between ethics of rights and accountability at MAAIF; there is a positive relationship between ethics of justice and accountability at MAAIF, and; there is a positive relationship between ethics of duty and accountability at MAAIF.

## 5.5    Recommendations

In the light of the research findings, the following recommendations were made.

### 5.5.1 Ethics of rights on promoting accountability

Basing on findings of the study, it can be recommended that ministry staff in their official or personal capacity use their rights to promote equality. This is in line with constitution of Uganda where rights are fundamental which include freedom of religion, free speech, privacy and freedom from unlaw full discrimination.

### 5.5.2 Ethics of justice on promoting accountability

In line with the research findings zero tolerance should be considered in following ethics of justice in MAAIF in that they focus on the greater good for the greater number (apply the same consequences to everyone with no exceptions)

The study also recommends training of MAAIF workers on their freedom and legal principles so that they work within limits of the constitution.

Lastly senior officers of MAAIF should honor the position of public trust given to them by relevant authorities and treat all workers with respect without discrimination.

### 5.5.3 Ethics of duty and accountability

Considering the findings of the study, it can be recommended that the ministry recruits people who have ethical values and once they are recruited should be trained, oriented and given a copy of rules and regulations as according to Uganda public services act to follow in their execution of their duties and tasks.

Another recommendation in line with study is that MAAIF managers should always create situations that enhance accountability. This should be done through efficient allocation of scarce

resources, proper planning and scheduling which improve co-workers and managers relationship which efficiently assist in promoting accountability.

## 5.6    Areas for further research

This study concentrated on studying how ethical values promote accountability in MAAIF. Future research should attempt to widen the scope of the study to cover more government ministries.

The study focused on studying how ethical values promote accountability. Future studies should be conducted to explain and explore other factors other than ethical values that promote accountability.

The research recommends that the same study be carried out in the Uganda private sector with the  leadership  of the private sector  foundation of Uganda since most of the studies have been have been carried out in the private sector  of developed countries. These findings will provide findings for the Ugandan employees in the private sector as a way of improving their accountability.

## 5.7 Limitations of the study

The study had the following limitations;

The study was limited to only the Ministry of Agriculture, Animal Industry and Fisheries Entebbe yet Ethical values and Accountability affect almost all government ministries in Uganda.

The study used a cross sectional descriptive survey design; further studies should be conducted using different research methods to compare results.

The study did not include any moderator variable which may also have an influence on how ethical values promote accountability.

Measurement tools that were used are adopted from previous studies from developed countries and therefore any limitations that are embedded in them will equally affect the study.

The study was limited to a shorter period of study (2009-2014).

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**UGANDA MANAGEMENT INSTITUTE**

**ACADEMIC RESEARCH QUESTIONNAIRE**

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| CONFIDENTIAL |

**Dear Respondent,**

This study is about THE ROLE OF ETHICAL VALUES IN PROMOTING ACCOUNTABILITY in the Ministry of Agriculture, Animal Industry and Fisheries in Uganda. You have been identified as a key informant. Please spare a few minutes of your busy schedule to fill this questionnaire. The responses will be aggregated and used purely for academic research. Your honest and sincere responses are highly appreciated and shall be treated with utmost confidentiality.

**SECTION A** *(Please tick/fill-in as appropriate)*

**RESPONDENT INFORMATION**

1. Gender

| Male | Female |
|------|--------|
| 1    | 2      |

2. What is your marital status?

| Single | Married | Widow | Widower | Divorced |
|--------|---------|-------|---------|----------|
| 1      | 2       | 3     | 4       | 5        |

3.

What is your age group?

| 20-32 years | 33-48 years | 49-67years | 68 and Above |
|---|---|---|---|
| 1 | 2 | 3 | 4 |

4. What is your highest qualification?

| Certificate | Diploma | Degree | Masters | PhD |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |

5. What is your professional qualification?

| ACCA/CPA | PMP | CILTM | CIPS | OTHERS |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |

6. How are you related to the Ministry?

| Employee | Implementer | Beneficiary | Others |
|---|---|---|---|
| 1 | 2 | 3 | 4 |

## SECTION B: MAAIF INFORMATION

7. Current position in MAAIF

| Senior Officer | Middle Officers | Officers | Support Staff | Others |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |

8. Where are you attached to

| PS | Animal Resources | Crop Resources | Fisheries Resources | Agric. Support services | F & A Directorate | Others |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

9. Source of funding for MAAIF

| Government | Donor | Others |
|---|---|---|
| 1 | 2 | 3 |

10. How long have you worked/benefited from MAAIF?

| Less than 1 year | 1-2 years | 3-5 years | 6-10 years | Over 10 years |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |

## SECTION C: ETHICAL VALUES

Please read through and Agree or Disagree on the following practices and behaviors described below. Please tick the most suitable answers out of the alternatives provided for each question.

| Strongly agree | Agree | Not sure | Disagree | Strongly disagree |
|---|---|---|---|---|
| 5 | 4 | 3 | 2 | 1 |

| | **ETHICS OF RIGHTS** | | | | | |
|---|---|---|---|---|---|---|
| | **Natural Rights** | | | | | |
| 1 | What I ought to do should be guided by the general principles or values | 5 | 4 | 3 | 2 | 1 |
| 2 | I am aware that moral dilemmas can occur in execution of MAAIF work | 5 | 4 | 3 | 2 | 1 |
| 3 | The greatest good for the greatest number is the only proper measure of right and wrong | 5 | 4 | 3 | 2 | 1 |
| 4 | The denial of any person's basic rights to autonomy, privacy and dignity is unethical | 5 | 4 | 3 | 2 | 1 |
| | **Legal Rights** | | | | | |
| 5 | If every employee is doing an act, then that act must be legally right | 5 | 4 | 3 | 2 | 1 |
| 6 | The current practice of criminalizing bribery for both the giver and the receiver needs review to accommodate a situation whereby a giver may seek redress for the money or gifts extorted from them. | 5 | 4 | 3 | 2 | 1 |
| 7 | There should be full and unhindered access to MAAIF information and records subject to just and lawful exceptions necessary to protect the overall interest of MAAIF | 5 | 4 | 3 | 2 | 1 |
| 8 | Rewards for whistle blowers and private complainants /Litigants who successfully prove cases of maladministration and corruption should be put in place in MAAIF | 5 | 4 | 3 | 2 | 1 |
| | **ETHICS OF JUSTICE** | | | | | |
| | **Distributive justice** | | | | | |
| 9 | Social progress is unintended side –effect of the pursuit of economic self-interest, not the result of social –activist corporations. | 5 | 4 | 3 | 2 | 1 |
| 10 | The key to ethics is fairness | 5 | 4 | 3 | 2 | 1 |
| 11 | I feel that it is important to be fair and just to people even though they are not my friends | 5 | 4 | 3 | 2 | 1 |
| 12 | Justice is not for the good of others | 5 | 4 | 3 | 2 | 1 |
| 13 | What is in my self-interest is good for society. | 5 | 4 | 3 | 2 | 1 |

| | **Procedural justice** | | | | | |
|---|---|---|---|---|---|---|
| 1 3 | The policies and procedures are followed in the execution of MAAIF's tasks and duties | 5 | 4 | 3 | 2 | 1 |
| 1 4 | Personal liability for MAAIF neglect and misconduct should be actionable by the aggrieved citizen against the particular officer. | 5 | 4 | 3 | 2 | 1 |
| 1 5 | What I ought to do should be guided by existing laws | 5 | 4 | 3 | 2 | 1 |
| 1 6 | The officers should give full and accountable reasons within the limits of the law and regulations. | 5 | 4 | 3 | 2 | 1 |
| | **Corrective justice** | | | | | |
| 1 7 | Suffering and social justice are the price of progress | 5 | 4 | 3 | 2 | 1 |
| 1 8 | All workers' rights should be respected | 5 | 4 | 3 | 2 | 1 |
| 1 9 | I find it often difficult to do what I know favours others | 5 | 4 | 3 | 2 | 1 |
| 2 0 | Respect for rights and entitlement is key to every one | 5 | 4 | 3 | 2 | 1 |
| 2 1 | I think that doing what is right is more important than doing what pleases others. | 5 | 4 | 3 | 2 | 1 |
| | **Compensatory justice** | | | | | |
| 2 2 | Employees of MAAIF are fairly compensated for the injuries they incur as they execute their tasks and duties | 5 | 4 | 3 | 2 | 1 |
| 2 3 | There is a clear policy on compensation in MAAIF that is always followed | 5 | 4 | 3 | 2 | 1 |
| 2 4 | The health and safety policy is followed in compensating MAAIF employees in case of accidents | 5 | 4 | 3 | 2 | 1 |
| | **ETHICS OF DUTY** | | | | | |
| | **Responsibility** | | | | | |
| 2 5 | I will not stand by and do nothing if a person is doing something wrong | 5 | 4 | 3 | 2 | 1 |
| 2 6 | MAAIF officers manage public resources properly on a regularly basis | 5 | 4 | 3 | 2 | 1 |
| 2 7 | Every staff in MAAIF deligently carries out his or her duties | 5 | 4 | 3 | 2 | 1 |
| 2 8 | I execute my tasks and duties in line with the already existing operations manuals | 5 | 4 | 3 | 2 | 1 |
| | **Honesty** | | | | | |
| 2 9 | I will not hesitate to tell my friend off if he/she does something wrong, even if I were to lose the friendship. | 5 | 4 | 3 | 2 | 1 |

| 3 0 | I am being a good friend if I do everything that my fellow colleagues want me to do | 5 | 4 | 3 | 2 | 1 |
|---|---|---|---|---|---|---|
| 3 1 | Every staff in MAAIF holds his/her office with public honesty | 5 | 4 | 3 | 2 | 1 |
| 3 2 | I am honesty to the public at all times | 5 | 4 | 3 | 2 | 1 |
| 3 3 | My ethical values are considered an investment in public honest | 5 | 4 | 3 | 2 | 1 |
| 3 4 | Everything which I do, I do it for the public benefit which increases public honesty | 5 | 4 | 3 | 2 | 1 |
| | **Competence** | | | | | |
| 3 5 | I am confident about my ability to do my job | 5 | 4 | 3 | 2 | 1 |
| 3 6 | I am self assured about my capabilities to perform my work activities | 5 | 4 | 3 | 2 | 1 |
| 3 7 | I have mastered the skills necessary for my job | 5 | 4 | 3 | 2 | 1 |
| 3 8 | I know the overall purpose and objective of MAAIF | 5 | 4 | 3 | 2 | 1 |
| 3 9 | My immediate team works well together to provide positive results | 5 | 4 | 3 | 2 | 1 |

## SECTION C: ACCOUNTABILITY

Please tick the most suitable answers out of the alternatives provided for each question.

| Strongly agree | Agree | Not Sure | Disagree | Strongly disagree |
|---|---|---|---|---|
| 5 | 4 | 3 | 2 | 1 |

| 1. | The policy on accountability is designed in such a way that staff with accounting background are able to interpret the final reports | 5 | 4 | 3 | 2 | 1 |
|---|---|---|---|---|---|---|
| 2. | The policy on accountability is clearly understood by the ministry's employees | 5 | 4 | 3 | 2 | 1 |
| 3. | Through proper accountability the ministry gets value for money | 5 | 4 | 3 | 2 | 1 |

| | | | | | |
|---|---|---|---|---|---|
| 4. Resources are utilised for their intended goals and objectives | 5 | 4 | 3 | 2 | 1 |
| 5. There is an integrated accountability system that can be accessed by all stakeholders | 5 | 4 | 3 | 2 | 1 |
| 6. There are supporting documents for all the ministry's transactions. | 5 | 4 | 3 | 2 | 1 |
| 7. There is active involvement of all stakeholders in the ministry's accountability | 5 | 4 | 3 | 2 | 1 |
| 8. The accounting system at the ministry holds all stakeholders accountable. | 5 | 4 | 3 | 2 | 1 |
| 9. All the ministry's resources including funds are accounted for in a timely manner | 5 | 4 | 3 | 2 | 1 |
| 10. Sometimes transactions are made before preauthorisation. | 5 | 4 | 3 | 2 | 1 |
| 11. On time accountability is done before funds are released | 5 | 4 | 3 | 2 | 1 |
| 12. Funds released match the planned activities | 5 | 4 | 3 | 2 | 1 |
| 13. Donor funds have been accounted for as required | 5 | 4 | 3 | 2 | 1 |
| 14. Finance and Accounts staffs are knowledgeable about all the transactions made | 5 | 4 | 3 | 2 | 1 |
| 15. Ministry staffs are comfortable to respond to any queries regarding the transactions. | 5 | 4 | 3 | 2 | 1 |
| 16. There are controls that help us account for all the resources | 5 | 4 | 3 | 2 | 1 |
| 17. We are happy with our current accounting system | 5 | 4 | 3 | 2 | 1 |
| 18. We can make the current system better | 5 | 4 | 3 | 2 | 1 |

**ACADEMIC RESEARCH INTERVIEW GUIDE**

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## CONFIDENTIAL

**Dear Respondent,**

This study is about THE ROLE OF ETHICAL VALUES IN PROMOTING ACCOUNTABILITY in the Ministry of Agriculture, Animal Industry and Fisheries in Uganda. You have been identified as a key informant. Please spare a few minutes of your busy schedule to answer questions below. The responses will be aggregated and used purely for academic research. Your honest and sincere responses are highly appreciated and shall be treated with utmost confidentiality.

**SECTION A** *(Please tick/fill-in as appropriate)*
**INTERVIEW GUIDE**
**SECTION A: PERSONAL BACK GROUND**

1. Gender

| Male | Female |
|------|--------|
| 1 | 2 |

2. What is your marital status?

| Single | Married | Widow | Widower | Divorced |
|--------|---------|-------|---------|----------|
| 1 | 2 | 3 | 4 | 5 |

3. What is your age group?

| 20-32 years | 33-48 years | 49-67years | 68 and Above |
|-------------|-------------|------------|--------------|
| 1 | 2 | 3 | 4 |

4. What is your highest qualification?

| Certificate | Diploma | Degree | Masters | PhD |
|-------------|---------|--------|---------|-----|
| 1 | 2 | 3 | 4 | 5 |

5. How are you related to the Ministry?

| Employee | Implementer | Beneficiary | Not related |
|----------|-------------|-------------|-------------|
| 1 | 2 | 3 | 4 |

**SECTION B: MAAIF INFORMATION**

6. Current position in MAAIF

| Senior Officer | Middle Officers | Officers | Support Staff | Others |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |

7. Where are you attached to?

| PS | Animal Resources | Crop Resources | Fisheries Resources | Agric. Support services | F & A Directorate | Others |
|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

8. Source of funding for MAAIF

| Government | Donor | Others |
|---|---|---|
| 1 | 2 | 3 |

9. How long have you worked/benefited from MAAIF?

| Less than 1 year | 1-2 years | 3-5 years | 6-10 years | Over years 10 |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |

**Section B:      Ethical values**

**Ethics of rights**

1.  Are there laws regarding ethics necessary to promote accountability in MAAIF?

| Yes | No |
|---|---|
| 1 | 2 |

If yes what are they?

.............................................................................................................................................................

...........................................................................................................................

2.  How have these laws been used to promote accountability in MAAIF?

.............................................................................................................................................................

............................................................................................................................

**Ethics of justice**

1.  Generally, what is your view on the relevance of justice and accountability in MAAIF?
    ..............................................................................................................................................
    ....................................................................................................................

2.  What should be done in your opinion to enhance justice and accountability in MAAIF?
    ..............................................................................................................................................
    ......................................................................................................................

**Ethics of Duty**

3.  What are the attitudes of MAAIF officers towards responsibly executing tasks and duties?
    ..............................................................................................................................................
    ....................................................................................................................

4.  What do you consider the three most important actions needed to promote better ethical values in MAAIF?
    ..............................................................................................................................................
    ...................................................................................................................

**Section c: Accountability**

5.  What accounts for the low support of timely accountability in MAAIF?
    …………………………………………………………………………………………………
    …………………………………………………………………………………

6.  In your view, is the head of the department promoting timely accountability in MAAIF?
    ..............................................................................................................................................
    ...................................................................................................................

7.  What actions are necessary to get support of management to ensure timely accountability in MAAIF?
    ..............................................................................................................................................
    ...................................................................................................................

8.  What reasons account for your answer above?
    ..............................................................................................................................................
    ...................................................................................................................

9.  What do you consider the three most important actions needed to promote accountability in MAAIF?
    ..............................................................................................................................................
    ...................................................................................................................

10. What do you consider to be the highest achievement in your department in areas concerning enhancing accountability?
    ..............................................................................................................................................
    ...................................................................................................................

**Thank you for your co-operation!**

**Appendix II: DOCUMENTARY CHECK LIST**

1. Reports on government release and expenditure      2009-2014

2. Reports and expenditure      2009-2014

3. Accountability forms      2009-2014

# Appendix III: ACCEPTENCE LETTER FROM MAAIF

# MEMO,

To      :      All Heads of Department  — ⅃AR

Cc     :      PS

From  :      STO

Date   :      30th September, 2014

## MASTERS IN MANAGEMENT STUDIES RESEARCH

Find attached herewith a request from Uganda Management Institute, dated 2nd September, 2014 on the above captioned subject for your information.

The purpose of this memo is to request you to provide Mr. Livingstone Bamera, a student of Masters in Management Studies of Uganda Management Institute, with the required information to enable him conclude his data collection on the research topic "The role of Ethical Values in Promoting Accountability: A Case of Ministry of Agriculture, Animal Industry and Fisheries in Uganda".

A. O

## Appendix IV: INTRODUCTORY LETTER FROM U.M.I

### UGANDA MANAGEMENT INSTITUTE

Telephones: 256-41-4259722 /4223748 /4346620
256-31-2265138 /39 /40
256-75-2259722

Telefax: 256-41-4259581 /314
E-mail: admin@umi.ac.ug

Plot 44-52, Jinja Road
P.O. Box 20131
Kampala, Uganda
Website: http://www.umi.ac.ug

Your Ref:

Our Ref: G/35

MIN. OF AGRICULTURE A.I.&F
RECEIVED
★  11 SEP 2014  ★
Under Secretary
P. O. Box 102, Entebbe

RECEIVED
1 0 SEP 2014
Permanent
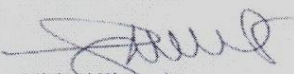Secretary

2 September 2014

### TO WHOM IT MAY CONCERN

### MASTERS IN MANAGEMENT STUDIES DEGREE RESEARCH

Mr. Livingstone Bemera is a student of the Masters in Management Studies of Uganda Management Institute 29th Intake 2012/2013, Reg. Number 12/MMSPPM/29/082.

The purpose of this letter is to formally request you to allow this participant to access any information in your custody/organization, which is relevant to his research.

His research Topic is: **"The Role of Ethical Values in Promoting Accountability: A Case of Ministry of Agriculture, Animal and Fisheries in Uganda."**

Yours Sincerely,

Michael Kiwanuka
AG. HEAD, POLITICAL AND ADMINISTRATIVE SCIENCE

AC/HRD
Please handle

15/09/2014

**Appendix V: MAP OF ENTEBBE**