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Nexus Between Accounting Ethics and Sustainability Practices in Nigeria

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Abstract

As Nigeria joins the rest of the world to adopt IFRS-S1 and IFRS-S2 reporting, there are public concerns about sustainability report despite accounting ethical principles in place. This study examines the relation between accounting ethics and sustainability practices in Nigeria. Adaptive questionnaire is used to source for data. Multi-regression method is used to analyse the data while survey research design was employed. The sample size of the study is 384 Nigerian accountants which are selected through stratified sampling technique. This study uses convergent validity and Cronbach's alpha reliability test for the data. The findings reveal that accounting ethics show partial and dimension-specific influence, with stronger effects in environmental and social dimensions and very limited explanatory power in governance, though effects vary across dimensions. Integrity, professional competence and due care, confidentiality, and professional behaviour significantly enhance environmental sustainability practices. For social sustainability, integrity, professional competence, and professional behaviour exert positive effects, while confidentiality shows a negative but significant influence. In terms of governance sustainability, integrity emerges as the only consistent and significant predictor. Overall, integrity is the most influential ethical principle across ESG dimensions. The study concludes that accounting ethics play a critical but context-dependent role in promoting sustainability practices in Nigeria. It recommends as firms should strengthen integrity, professional competence and due care with professional behaviour as the trio are moderately consistent and support sustainability practices to adopt ESG practices for improved transparency and accountability.

KEYWORDS

Accounting ethics; environmental practices; governance practices social practices; sustainability practices.

Introduction

Galli et al. (2023) confirmed that sustainability is a hot topic in both supply chain (SC) and accounting studies. In the twenty-first century, sustainable business practices have advanced from the margins to the centre of strategic corporate management. Sustainability, formerly considered a specialist concern, today embraces an extensive series of measures aimed at reducing environmental damage, improving social fairness, and ensuring economic viability (Agu et al., 2024). In developing nations, many businesses pay little or no attention to their environmental, social, and governance practices. However, corporate organisations objectives have changed and become more sensitive to environmental issues as a result of the push for sustainable economic development and the rise in global environmental awareness (Worae et al., 2018). According to Ermawati & Suhardianto (2024), businesses' operations and business strategies significantly influence their ability to address a range of global problems, with social inequality, climate change, plus economic sustainability. For Sustainable Development Goals (SDGs) to be attained, corporations' sustainability practices and reporting are therefore essential.

According to Jejenywa et al. (2024) and Osagioduwa & Ogbonmwan (2022), the core principles of ethical accounting are a dedication to accurately disclose financial facts, guaranteeing data dependability, and maintain high standards of professionalism. Various participants, including investors, creditors, authorities, and the public at large, rely on management or accountants to report information ethically (Olubusola et al., 2024). The International Accounting Standards Board (IASB) now requires management or accountants to report on sustainability risks and opportunities through the issuance of International Financial Reporting Standard (IFRS-S1) and (IFRS-S2).

As Nigeria joins the rest of the world to adopt IFRS-S1 and IFRS-S2 reporting, there are public concerns about sustainability report despite accounting ethical principles in place. The study aims to establish the relationship between accounting ethics such as integrity, objectivity, professional competence and due care, confidentiality and professional behaviour and sustainability practices in Nigeria. Upholding the public's trust and confidence in Nigeria's sustainability initiatives and practices is one of the fundamental acts of Accountant ethical conduct. Nigerian accountants will be better able to adhere to legal obligations and influence sustainability reporting and practices using ethical accounting principles.

By increasing awareness of ethical issues, offering guidelines for encouraging ethical behaviour, lowering fraud, and guaranteeing the accuracy and dependability of integrated information and reporting among Nigerian firms, it helps to preserve the integrity of the country's business environment. By participating in the study, the researcher can establish connections with other academics, professionals, and specialists in the fields of sustainability and accounting ethics. The researchers' professional development and influence in the Nigerian business environment is enhanced by these networking and cooperation possibilities, which results in beneficial chances for information sharing, best practice sharing, and possible future partnerships.

But according to Olaoye and Agbaje (2024), the recurrent financial scandals and fraudulent cases among commercial businesses in Nigeria require the pressing necessity which requires sound governance and accounting ethics. Despite the growing global importance of sustainable business practices and ethical accounting, many Nigerian companies still find it difficult to implement these ideas and practices successfully. Due to issues including inconsistent sustainability reporting standards, loose legal frameworks, and a lack of corporate transparency, there exist gaps between CSR goals and actual business operations. Furthermore, even though ethical accounting has the potential to increase financial transparency and firm reputation, many Nigerian businesses still rank short-term monetary gains above long-term sustainability.

"Accounting ethics are the moral compass that guides the behaviour of accounting professionals, influencing the decisions and acts that shape financial reporting, auditing, and advisory services" (Olubusola et al., 2024; Payne et al., 2020). Accountants, finance managers, directors, policy makers, and auditors must uphold the values of professional accounting ethical principles in order to guarantee that the present needs of organizations are satisfied without obstructing the objectives of future generations, whether these be environmental, social, governance, or a combination of these.

As Nigerian entities embrace sustainable business practices and sustainability reporting though in a very slow and weak rate, investors and stakeholders would be curious as evidenced by previous studies on accounting ethics as they influence financial reporting, performance, decision making such as (Agwor & Okafor, 2018; Karasioğlu et al., 2021) etc.

Largely noticed in Nigeria, there have been several scandals in financial reporting such as Malabu Oil, NNPC, Cresta Bank, Intercontinental Bank PLC, Oceanic Bank PLC, Cadbury Nigeria PLC, Afribank PLC, Lever Brothers Nigerian PLC etc, due to unethical acts of accountants and top officials, as stakeholders expect quality reporting of not just finances but sustainability disclosure and reporting as contained in IFRS S1 and IFRS S2. It must be established that practices drive disclosure and reporting. According to Akindote et al. (2023), accountants must balance the status of the economy with their professional obligations.

This includes providing useful information in the face of economic uncertainty, addressing the unique challenges faced by firms, and encouraging transparency in environments with limited resources (Olubusola et al., 2024). Therefore, rather than concentrating on sustainability disclosure and reporting which are still grey area evidenced published reports of companies in Nigeria, this study examines sustainable practices. From professional behaviour to professional competence and due care to confidentiality, to integrity and objectivity are the ethical principles set forth by the International Federation of Accountants (IFAC). Accordingly, this study examines how accounting ethics relate with environmental, social, and governance sustainability practices. In Nigeria, very few organisations highlight sustainability practices in their yearly reports. Most of the time, not all of the sustainability measures were reported by the few companies that did disclose, which may indicate that sustainability practices are not being done effectively.

This causes a gap between the actual effective reality of Nigerian commercial trading and the rising need for sustainable practices worldwide. Stakeholders, including investors, regulators, and customers, are consequently beginning to doubt Nigerian companies' ethical standing and sustainable pledges. Due to previous and various corporate scandals and trust issues between investors and management of corporate entities in Nigeria, this study intends to bridge the doubts (gaps) between them, by examining how accounting ethics will enhance sustainable practices which will be reported by according to IFRS S1 and IFRS S2.

The main challenges are that stakeholders want to identify the influence of accounting ethical principles on environment sustainability practices, will these accounting ethics influence environmental sustainability practices, also they will understand the effect of accounting ethical principles such as integrity, objectivity, professional competence and due care, confidentiality and professional behaviour on social sustainability practices, hence the question of what is the effect of accounting ethical principles on social sustainability practices in Nigeria? And finally want to access accounting ethical principles such as integrity, objectivity, professional competence and due care, confidentiality and professional behaviour on governance sustainability practices by asking to what extent do accounting ethical principles affect governance sustainability practices in Nigeria? By examining how accounting ethics promote sustainable business practices in the Nigerian corporate environment, these stakeholders this research seeks to address these problems and eventually benefit the organisations and their stakeholders.

The foremost aim of this study was to examine the nexus between accounting ethics and sustainability practices in Nigeria; however, the secondary objectives were to examine the influence of accounting ethics on environmental sustainability practices in Nigeria; to investigate the effect of accounting ethics on social sustainability practices in Nigeria and to assess the effect of accounting ethics on governance sustainability practices in Nigeria.

Research on accounting ethics and sustainability would help stakeholders understand how widely accepted IFRS S1 and S2 are, guarantee that Nigerian companies adhere to

moral principles, and protect stakeholders' interests. As a result, this builds trust in businesses, increases confidence among stakeholders in the Nigerian business environment, and provides assurances that their money and private data are handled honestly. By researching accounting ethics and sustainable practices, future researchers can deepen their understanding of these complex and ever-evolving disciplines.

Literature Review

Conceptual Review

Sustainability Practices

According to Galli et al. (2024), sustainability is a popular issue in accounting and supply chain (SC) research. Agu et al. (2024) state that several phenomena show how important sustainability is becoming. The World Economic Forum (2022) claims that as concerns about sustainability have grown, so too have business ESG (environmental, social, and governance) performance and practices. Numerous phenomena demonstrate the growing significance of sustainability. Because they are increasingly conscious of and concerned about the social and environmental implications of their purchases, customers today expect transparency and ethical behaviour from businesses (Agu et al., 2024).

Environmental Sustainability Practices

A good number of developing and advanced countries have been seriously questioned towards the contributions to degradation of environment, which results in economic, social, and environmental problems. As a result, environmental sustainability has emerged as a key concern for the business community (Chege & Wang, 2020; Pradeep et al., 2018). A company's policies and activities that support environmental sustainability are referred to as ESP (Arora & De, 2020). The mounting difficulties of industrialization and global warming have sparked a global concern to sustainability of environment within academic and business scholars with practitioners (Arshad et al., 2022) (Thabet et al., 2023) (Qalati et al., 2023) (Cao et al., 2024). Climate change, pollution control, water conservation, waste management, recycling, energy conservation, and other actions are examples of environmental sustainability.

Social Sustainability Practices

Eizenberg and Jabareen (2017) claim that the "social" was just recently incorporated into discussions about creating sustainability. According to this study, social sustainability practices are business practices and regulations that support the sustainability of human lives. Large enterprises and businesses have made significant progress in achieving their objective of putting social sustainability practices (SSPs) into place (Chowdhury & Shumon, 2020). According to Chowdhury and Shumon (2020), According to Wolf (2014), in an effort to define the SSPs, nine (9) key indicators were mentioned: (1) a safe and healthy workplace; (2) a minimum wage that is acceptable; (3) the maximum number of hours that can be worked; (4) the ability to join a union; (5) a policy regarding child labour; (6) appropriate living conditions; (7) non-discrimination; and (8) a clear policy for corporate disciplinary actions, and (9) a policy for forced labour.

Governance Sustainability Practices

According to Narian, governance sustainability practices define how an organization's structure and procedures are run and the people in charge are held accountable. According to Convocar (2024), governance is the structure that directs a business's choices about its ESG policies and initiatives. These are the rules, practices, and frameworks that guarantee it functions morally, sustainably, and in the stakeholders' best interests. According to the World Economic

Forum (2022), corporate governance—the "G" in ESG—has received relatively little attention. Corporate governance encompasses elements like anti-corruption, business ethics, board composition, and corporate structure. According to Narian, a key element of an Environmental, Social, and Governance (ESG) strategy is governance. According to Best in Governance (2024), "sustainable governance is the foundational system, culture, and principles implemented by the highest governing body and consider environmental, social, and economic factors in order to support, defend, and sustain decision-making over an extended period of time for the organization's resilience and well-being as well as the needs of its stakeholders". All attempts to derive governance sustainability return to sustainable governance.

Accounting Ethics

"Ethics are moral principles and values that guide or govern the conduct of an individual, group, organization, or profession," according to (Etim et al., 2024). Accordingly, ethics is the study of business principles that are founded on social norms and fair and acceptable operations (A. O. Enofe et al., 2015). Greg (2022) asserts that accounting ethics is essentially an area of applied ethics, which includes the study of moral principles and judgments as they relate to accounting, as well as business ethics and human ethics. According to Karasioglu et al. (2021), as accounting ethics is a subject of norms and values, it is a crucial component of the field. A subset of applied ethics, accounting ethics is a component of both business and human ethics. According to Zhang (2024), ethics in accounting is the collection of moral standards, beliefs, and principles that direct the actions and choices of financial professionals, including accountants. In order to produce a high-quality audit report, accountants must adhere to professional codes of ethics and uphold moral standards expected of professionals. According to Olubusola et al. (2024), ethics is crucial in determining the honesty, openness, and responsibility of accounting profession.

Code of Ethics

Sanusi (2010) states that "the code of ethics and professionalism serves as the bedrock which institutions should make selections upon which honesty, integrity, confidence, and trust," as cited by Etim et al. (2024). "The principles of ethical accounting are outlined in a charter developed by the International Ethics Standards Board for Accountants, an independent institution" (Peter & Siyanbola, 2024; Sepasi, 2019). These rules cover a wide spectrum of ethical behaviour for accountants, even when particular circumstances may need decisions that aren't precisely covered in these principles.

Integrity

According to Etim et al. (2024), in order to maintain integrity, accountants must be truthful, plain, honest, and open in their business and professional interactions. According to Sepasi (2019), "Integrity isn't a set of guidelines or a development of achievement, but rather a state of awareness oriented near honesty, honesty and a obligation to acting succeeding principle rather than for the sake of personal gain.". According to Emeneka & Oranefo (2022), honesty and openness are essential components of integrity in all business and professional interactions.

Objectivity

A service, relationship, influence, or action that could affect or influence the accountant's professional judgment regarding that service should be avoided, according to Etim et al. (2024). According to Sepasi (2019), accountants should not be swayed by the assessments or benefits of the individuals or businesses that engage their services, to the point where it is almost

feasible. Professional judgment should never be subordinated to prejudice, skirmish of awareness, or excessive influence from others (Peter & Siyanbola, 2024). Bias, skirmishes of curiosity, or undue influence from others According to Emeneke & Oranefo (2022), objectivity is the ability to make professional or business decisions free from Bias, skirmishes of curiosity, or undue influence.

Confidentiality

According to Etim et al. (2024), an accountant shall protect the privacy of any information they obtain from a client while providing professional services. Emeneke & Oranefo (2022) Confidentiality: to protect the privacy of information gleaned from business and professional relationships; consequently, to refrain from sharing such information with third parties without the appropriate and specific authority, unless required by law or professional obligation; and to refrain from using the information for the personal benefit of the professional accountant or other parties. Additionally, the concept prohibits the accountant from using private information obtained via commercial and professional interactions for their own benefit or the benefit of third parties (Etim et al., 2024; Peter & Siyanbola, 2024).

Professional competence and due care

In order to provide competent professional service, one must use good judgment when utilizing professional knowledge and skills (Etim et al., 2024). According to Peter & Siyanbola (2024), "accountants are expected by ethics to keep their professional knowledge and abilities up to date in order to guarantee that the employer obtains professional service based on the most recent advancements in practice, laws, and methodologies." Professional Competence and Due Care Emeneke & Oranefo (2022) confirmed that "one must act diligently and maintain professional knowledge and competence at the necessary level to guarantee that a client or employer receives competent professional services based on current practice, legislation, and procedures."

Professional behaviour

According to Etim et al. (2024), "accountants must abide by all applicable laws and rules and refrain from doing anything that might bring the accounting profession into disrepute." Anisere-Hammed & Ajide (2018) state that "a professional accountant should abide by all applicable laws and rules and refrain from any behaviour that could bring the profession into disrepute." According to Peter & Siyanbola (2024), "accountants must adhere to the costs for condensed services and finish duties methodically and on time." Professional behaviour, according to Emeneke & Oranefo (2022), "involves abiding by all applicable laws and regulations and refraining from any behaviours that could damage the reputation of the profession."

Theoretical Framework

Deontological Theory of Ethics

According to Etim et al. (2024), 'Deon' is a Greek word which literally implies 'duty that form the origin of the word called 'Deontological'. German philosopher Immanuel Kant (1724–1804) developed the theory, which makes the assumption and rule that one is right and wrong. Ronald (n.d.) asserts that deontological theory is inherently duty-based. In other words, if a choice or action will satisfy moral commitments, duties, or practices, it is ethical. In the deontological tradition, duties are most frequently linked to abiding by universal principles or unwavering moral laws. For the purpose of respecting the laws, rules and standards guiding a society, humans are decently expected to desist for doing or embraced some aspects of activities (Etim et al., 2024). Instead, then focusing on what will increase social

benefit, as in utilitarianism, this theory emphasizes doing what is morally correct in accordance with accepted standards, norms, or laws.

Rogue Agent Theory

Stephen Ross and Barry Mitnick was the first theorists to put forth rogue agent theory in mid of 1970s which has the assumption that the or managers or agents in charge of resources and funds management on behalf of owners are already in existence who may mismanage the resources at their disposal at the detriments of the owners including the rewards to inflict themselves and other stakeholders. This act will have negative consequences to sustainable development and detract or reduce the benefits to be derived from the environment and entire stakeholders. Ozili (2025) cited (Shackleton, 2009; Burns, 2016) that, "a lot of resources in society are committed to agents or custodians who have an obligation to manage and use the resources under their care for the benefit of the environment and society as a whole". Obstinate inducements could be made available to the managers/curators in other to habit the funds and materials within their jurisdiction for the purpose of their own interest instead of gains of the entire stakeholders and environment (Mazzolini & Celani, 2020) cited (Gergen, 1987).

According to Ozili (2025), the theory supports the implementation of safeguards to avoid rogue behaviour by agents who are in charge of managing the resources at their disposal and those who are in charge of management. In other words, adequate control measures which will checks and ensure poises should be in place in other to safeguard the resources at their disposal are utilized in a sustainable, accountable, and advantageous way to various stakeholders. Ozili (2025) stated that "the theory advocates that mechanisms should be put in place to ensure that those responsible for managing existing resources, and those who have been entrusted to utilize resources on behalf of others, do not go rogue. In other words, mechanisms, checks, and balances should be put in place to ensure that they use the resources in their custody in a way that is sustainable, responsible, and beneficial to people, society and the environment."

The study is anchored on the two theories above, the theory of deontological reveals how ethics which emphasizes doing what is morally correct in accordance with accepted standards, norms, or laws. Also, Rogue agent theory which appeals to adequate control measures which will checks and ensure poises should be in place in other to safeguard the resources at their disposal are utilized in a sustainable, accountable, and advantageous way to various stakeholders.

Empirical Framework

Etim et al. (2024) investigated the contribution of accounting ethics in reduction of financial crimes in Nigerian banking system. The study used regression analysis and discovered that accounting ethics significantly improves prevents fraud, and samples t-test showed a significant variance in fund crime tolls among financial institutions with low and high ethical amenability. It was also discovered that while increasing staff responsiveness of guidelines decrease defilements, ethical breaks happen because of pressure, ignorance, and rationalization, and that regular compliance training programs are lacking.

Based on an analysis of 343 papers, Abad-Segura et al. (2024) investigated an association among accounting ethics and sustainable decision making. The results indicated that although there has been a steady increase in accounting ethics research, there is still no evidence linking it to sustainable decision making. Although many subjects have been researched, there are still gaps in the literature, such as the absence of critical evaluation of accounting frauds that endanger the accounting profession and, in turn, sustainable

decision-making. The chapter makes recommendations for future study paths, such as multidisciplinary approaches that concentrate on ethical blockchain technology, earnings transparency, the accounting value importance, and epistemic responsibility. The accounting ethics opaqueness research and its consequences for sustainable decision-making are also questioned.

The thorough analysis by [Jejenywa et al. \(2024\)](#) explores the crucial role that ethical practices play in accounting, with a particular emphasis on corporate governance and compliance trends. An overview of the main topics covered in this review is given by looking at corporate governance procedures, which demonstrate their close connection to moral behaviour in accounting. The study closely examines how corporate governance structures are changing, how they affect financial transparency, and how they help reduce the risks associated with the practices of unethical accounting. Compliance drifts, both locally, regionally and internationally are investigated to comprehend the ever-evolving governing scene and events. Strict obedience regulations serve as protections, guaranteeing that moral principles are followed. In order to maintain ethical standards and strengthen stakeholder trust, this paper explores how firms manage the intricate regulatory frameworks network, highlighting a significance of hands-on compliance procedures. Decision-making at all levels is impacted by ethical issues, which are not limited to legislative frameworks but rather permeate organizational culture. The review emphasizes the necessity of a strong ethical foundation in accounting processes by exploring case studies.

[Ermawati & Suhardianto \(2024\)](#) looked into how ethics and spirituality, which sought to show how to involve ethical and spiritual norms into the practices of accounting in order to enhance transparency, equity and accountability. The study used both case studies pertinent literature analysis. Additionally, the work evaluated how this method could assist to proffer solutions to a more sustainable paradigm in which businesses give equal weight to financial gain and the sustainable effects of their operations. Bringing these norms in the decision-making process is the process of incorporating spiritual principles into accounting processes, which will have a lasting effect on the company.

[Okonye & Ozomba \(2023\)](#) investigated the association between ethical standards and financial performance. The core mandate of this work was to determine the impact of ethical accounting standards on financial performance. The study used primary data and employed a method of survey design in order to administer questionnaires to respondents and gather data from them. The surveys were distributed to qualified accountants in eastern Nigeria. The only valid questionnaires used were the 300 that were randomly chosen to collect the opinions of the sampled experts, and only 255 of these were correctly completed. The questionnaire was validated using the Cronbach Alpha criteria as seen the study. The Cronbach Alpha coefficient for the study was $0.9910 > 0.5$. Ordinary least squares (OLS) was used to measure the data.

[Osagioduwa & Ogbonmwan \(2022\)](#) looked at how well qualified and certified accountants follow the codes of accounting ethics. The study also looked at how often professional accountants in Nigeria's public sector follow and apply standards of ethics in their daily work. Four states in Nigeria participated in the study. The study used survey design. Primary data specifically questionnaire was used to gathered data. A sample of accountants and auditors with at least two years of professional experience was chosen. Systematic Sampling Technique, or SST, was applied. A method of practical sampling was applied. Descriptive statistical techniques were used to evaluate the data. The questionnaire was validated with the use of Cronbach Alpha

Coefficient (CAC) reliability.

[Agbata et al. \(2022\)](#) review of the literature on accounting's contribution to sustainable development was limited to the Nigerian setting. According to a review of national and international literature, Nigerian accountants contributed to sustainable development. With excellent edification and ironic, viable, and contemporary exercise, financial experts stay current on current economic and related themes, develop their competence, and become more successful in responding to growing company needs. Through their decision-making responsibilities, accountants had a significant impact on their organizations' sustainability plans. Among other things, they provide excellent business financial reports to promote sustainable development. Accordingly, the study opined that accounting had important roles to play in Nigeria's long-term growth and development.

Accounting ethics and the calibre of financial reports was examined in a study by ([Edi & Enzelin, 2022](#)). The sample of the study were university accounting lecturers and accountants in private and public accounting firms, audit agencies. The purposive sampling technique was used. Each variable is tested using primary questionnaire data that is scored on a Likert scale. The findings demonstrate that the financial statements quality is significantly impacted by accounting ethics.

A study by [Karasioğlu et al. \(2021\)](#) examined how accounting ethics influenced the accuracy of financial reports and the choices made by Afghan logistic companies situated in Kabul. Given that it involves norms and values, accounting ethics is a crucial component of the subject. The work investigated relationship between accounting ethics and accuracy of financial reports and how decisions are made. SPSS 24 examined a total of 30 valid surveys that were gathered using a Google Form. Both linear regression analysis and correlation analysis were used to investigate the proposed hypotheses. Cronbach's Alpha was used to assess the reliability of chosen scales.

This study's novelty lies in Nigeria by examining the relationship between accounting ethics with ESG practices. From all the previous studies conducted and reviewed above and to the best of this study, none of the above studies covered the gap identified in this study by directly investigating the relationship between accounting ethics and sustainability practices in Nigeria context. See the studies above [Etim et al. \(2024\)](#) [Jejenywa et al. \(2024\)](#) [Okonye & Ozomba \(2023\)](#) [Osagioduwa & Ogbonmwan \(2022\)](#) [Agbata et al. \(2022\)](#) [Edi & Enzelin \(2022\)](#). [Karasioğlu et al. \(2021\)](#). However, [Abad-Segura et al. \(2024\)](#) study who examined the link between accounting ethics and sustainable decision making and [Ermawati & Suhardianto \(2024\)](#) investigated the potential impact of spirituality and ethics on advancing sustainable accounting principles and reevaluating the modern capitalist paradigm were the closest to this study.

Conceptual Framework

The conceptual model indicated the relationship between the five accounting ethical principles and sustainability practices of environmental, social and governance (see [Figure 1](#)). The conceptual framework is in agreement with hypotheses and objectives of this work

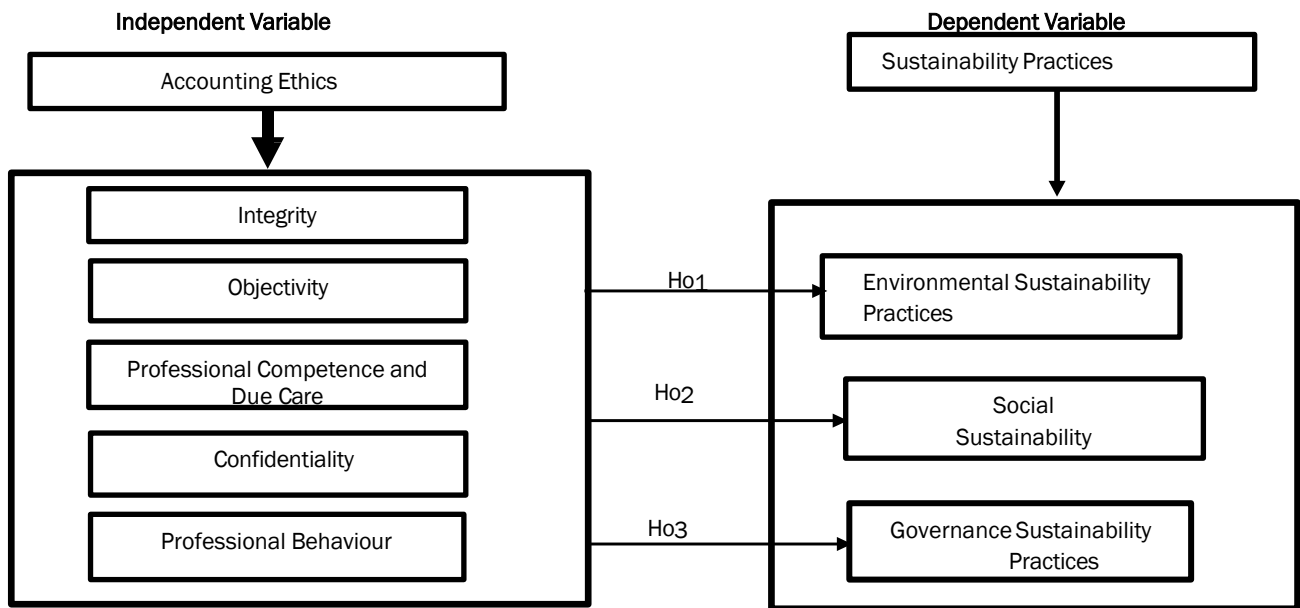


Figure 1. Conceptual Framework

Source: Adapted Conceptual Model (2025)

Methods

Research Design

The survey research design was used because the study described and investigated the nexus between accounting ethics and sustainability practices in Nigeria context.

Population of the Study

The study's target population consisted of all Nigerian accountants that were gainfully employed and experienced, however the number of target population in Nigeria as of the time this study was conducted is infinite because the population is unknown and continuous.

Sample Size and Sampling Technique

The Cochran (1997) method for an infinite population and the stratified sampling technique was employed to calculate the sample size which is seen below as:

$$"n = [Z^2pq]/d^2"$$

Where:

"n = Sample size"

"Z = Standardized normal variable and its value that corresponds to 95 % confidence interval equals 1.96. P = Degree of variability (0.5)"

"q = 1-p"

"d= Degree of accuracy (0.05)"

$$n = \frac{(1.96)^2 0.5 \times 0.5}{(0.05)^2} = 384.16 = 384$$

The sample size for this study was 384 and the research instrument was distributed. The sampling frame for this study was members of professional bodies, accounting graduates and employable accountants who were in private and public sectors. All the samples were reached through online survey with respect to google form to distribute the data collection instrument. The sample frame was stratified using experience and employment status.

Data Collection Instrument

The instrument for data collection for this study was adapted questionnaire which was categorized into three sections, section A for bio data of the respondents, section B for accounting ethical principles statements/questions and section C for sustainability practice statements/questions. After getting the sample size, questionnaires were distributed to selected accountants in Nigeria.5 Likert scaling

was used to rate the respondents' responses from strongly agreed, agreed, undecided, disagreed and strongly disagreed with coding from 5 to 1. The measurement scale used was ordinal because data were ranked in specific order.

Data Analysis Tool

The data analysis tool used for inferential statistics is multi-linear regression because each hypothesis has one dependent variable and five independent variables which measures the relationships between the proxies of dependent variables (sustainability (ESG) practices) and independent variables (accounting ethics) and allows the study to predict the outcomes as seen in the apriority expectations subsection.

Reliability and Validity

Table 1 shows the reliability' Cronbach Alpha's coefficients results. The Cronbach's alpha was higher than 0.70 and the Average Interitem Covariance (AIC) was higher than 0.5, the modified questionnaire was deemed reliable for the study.

For construct validity, Bartlett's Test of Sphericity at 95% was used to determine the Confirmatory Factor Analysis (CFA) while the sample adequacy was measured using Kaiser Meyer-Olkin (KMO). The instrument is deemed suitable when the KMO value is in the range of 0.5 to 1.0 (Hair et al., 2010). There is enough correlation to support factor analysis, according to Bartlett's Test of Sphericity outputs with a level of significance less than 0.05 (Hair et al., 2010). Since the Average Variance Extracted (AVE) was more than 0.5, convergent validity was said to have been established. Also content validity was done through expert review, two top and experienced executives review the constructs on the questionnaire before it was distributed. The factor loadings of these components were used to create the AVE. The results of the variables' AVE, Bartlett's Test of Sphericity, and KMO Measure of Sampling Adequacy are shown in table 2, indicating that there is reliability and validity of the questionnaire used.

Model Specifications

The model specifications for this study were adapted from the study of Idowu et al. (2025). The independent variable for this study was a measure of accounting ethical principles while the dependent variable was sustainability practices with environmental, social, and governance practices. The equations represent the functional model for the variable under investigation below:

Table 1. Validity and Reliability Results of the Adapted Questionnaire

Variables	Components of Dependent Variable	Cronbach's Alpha	AIC	Source of the Instrument
Y = Sustainability Practices (Dependent variable)	Environmental sustainability Practices	0.7511	0.6513	Confetto et al. (2023)
	Social sustainability practices	0.8179	1.0385	Confetto et al. (2023)
	Governance sustainability practices	0.7577	0.7888	(Glass & Newig, 2019)
X = Accounting Ethics (Independent variable)	Integrity	0.9402	1.121	Okonye & Ozomba (2023), Enofe et al., 2015)
	Objectivity	0.9121	0.9885	Okonye & Ozomba (2023). Enofe et al., 2015)
	Professional Competence and due care	0.866	1.2261	Okonye & Ozomba (2023)
	Confidentiality	0.7994	1.2887	Okonye & Ozomba (2023)
	Professional Behaviour	0.8248	1.2589	Okonye & Ozomba (2023), Ahinful et al. (2017)

Source: Adapted Questionnaire Reliability and Validity Report (2025)

Table 2. Reliability and Validity Results

Variables	No of Original Items	No of Retained items	KMO	Bartlett's test Sphericity (sign.)	AVE	Cronbach Alpha
1. Environmental Sustainability Practices	6	5	0.774	89.537(0.000)	0.565	0.7511
2. Social Sustainability Practices	6	5	0.781	96.989(0.000)	0.643	0.8179
3. Governance Sustainability Practices	5	5	0.732	71.421(0.000)	0.621	0.7577
4. Integrity	5	3	0.853	93.208(0.000)	0.502	0.9402
5. Objectivity	6	3	0.566	59.244(0.000)	0.513	0.9121
6. Professional Competence and Due Care	4	3	0.761	83.561(0.000)	0.676	0.8660
7. Confidentiality	5	3	0.536	61.556(0.000)	0.537	0.7994
8. Professional Behaviour	5	3	0.727	83.351(0.000)	0.649	0.8248

Source: Adapted Questionnaire Reliability and Validity Report (2025)

Table 3. Apriori Expectations of the Hypotheses

Hypotheses	Models	Decision rule
H ₀₁	ESP = β ₀ + α ₁ INT + α ₂ OBJ + α ₃ PCD + α ₄ CON + α ₅ PRB + ε _j	Reject if α _j ≠0; and P ≤ 0.05, Otherwise, accept
H ₀₂	SSP = β ₀ + α ₁ INT + α ₂ OBJ + α ₃ PCD + α ₄ CON + α ₅ PRB + ε _j	Reject if α _j ≠0; and P ≤ 0.05, Otherwise, accept
H ₀₃	GSP = β ₀ + α ₁ INT + α ₂ OBJ + α ₃ PCD + α ₄ CON + α ₅ PRB + ε _j	Reject if α _j ≠0; and P ≤ 0.05, Otherwise, accept

Source: Authors' Computation (2025)

Y = f (X)

Y=Dependent Variable

X=Independent Variable

Y = (y₁, y₂, y₃)

Where:

Where;

Y = Sustainability practices (SUP)

y₁ = Environmental sustainability practices (ESP)

y₂ = Social sustainability practices (SSP)

y₃ = Governance sustainability practices (GSP)

X = (x₁, x₂, x₃, x₄, x₅)

X = Accounting Ethical Principles (AEP)

x₁ = Integrity, (INT)

x₂ = Objectivity (OBJ)

x₃ = Professional Competence and Due Care, (PCD)

x₄ = Confidentiality (CON)

x₅ = Professional Behaviour (PRB)

The model formulated for each of the hypotheses are written as:

Hypothesis One

y₁ = f (x₁, x₂, x₃, x₄, x₅)

y₁ = f (INT, OBJ, PCD, CON, PRB)

$$ESP = \beta_0 + \alpha_1INT + \alpha_2OBJ + \alpha_3PCD + \alpha_4CON + \alpha_5PRB + \epsilon_j$$

Eqn1

Hypothesis Two

$$y_2 = f(x_1, x_2, x_3, x_4, x_5)$$

$$y_2 = f(INT, OBJ, PCD, CON, PRB)$$

$$SSP = \beta_0 + \alpha_1INT + \alpha_2OBJ + \alpha_3PCD + \alpha_4CON + \alpha_5PRB + \epsilon_j$$

Eqn2

Hypothesis Three

$$y_3 = f(x_1, x_2, x_3, x_4, x_5)$$

$$y_3 = f(INT, OBJ, PCD, CON, PRB)$$

$$GSP = \beta_0 + \alpha_1INT + \alpha_2OBJ + \alpha_3PCD + \alpha_4CON + \alpha_5PRB + \epsilon_j$$

Eqn3

Where:

"β₀ = Constant in the model"

"α₁- α₅= Coefficient of the independent variables for objective one, two and three ε_j = error or stochastic terms".

Apriori Expectations

As a result of the various existing literature and theoretical frameworks, this study therefore proposes that accounting ethical principles (INT, OBJ, PCD, CON and PRB) are likely to affect sustainability practices in Nigeria. It is accounting ethical principles are expected to be positively related to sustainability (ESG) practices based on literature reviewed. Theoretically, it is also expected that the direction of the relationships between accounting ethics and sustainability (ESG) practices be positive too, the significance and magnitude of these effects remain empirical questions to be determine by data analysis. The statistical codes for the *apriori* expectations and many relationships among the variables are as follows (see Table 3).

Result and Discussion

Table 4. Summary of Normality Tests

Construct	Dimension	Skewness	Kurtosis
Sustainability Practices (Y)	y ₁ = (ESP)	1.1125	3.4478
	y ₂ = (SSP)	0.4261	1.8489
	y ₃ = (GSP)	0.6794	2.1488
Accounting Ethics (X)	x ₁ = (INT)	-1.4593	4.5290
	x ₂ = (OBJ)	-1.5516	4.8522
	x ₃ = (PCD)	-0.7424	0.9815
	x ₄ = (CON)	-0.0536	1.4425
	x ₅ = (PRB)	-0.0704	1.4569

Table 5. Linearity Test

Independent Variables	Test Results	P-value	Conclusion
x ₁ = (INT)	68.87	0.000	Linearity
x ₂ = (OBJ)	21.51	0.000	Linearity
x ₃ = (PCD)	34.11	0.000	Linearity
x ₄ = (CON)	3.23	0.000	Linearity
x ₅ = (PRB)	6.26	0.001	Linearity

Table 6. Multicollinearity Test

Explanatory Variables	Tolerance	VIF
x ₁ = (INT)	0.230	4.355
x ₂ = (OBJ)	0.288	3.473
x ₃ = (PCD)	0.374	2.675
x ₄ = (CON)	0.306	3.264
x ₅ = (PRB)	0.219	4.563

Source: Authors' Computation (2025)

384 Nigerian accountants received questionnaires from the survey. Out of the 384 copies of the questionnaire that were given, 356 were accurately completed and sent back. That came to 90.10 percent. Bell et al. (2022) suggested that in order to analyse the study's findings, a response rate of 50% or above is necessary. Consequently, a 90.10% response rate was considered to be flawless retrieval of the given instrument.

Data Treatment

To pass some pre-diagnostic tests, like the normality, linearity, homoscedasticity, and multicollinearity tests, which ensure that all of the basic assumptions driving regression were met, survey data must be data treated.

Dependent Variables: Environmental Sustainability Practices (ESP), Social Sustainability Practices (SSP) and Governance Sustainability Practices (GSP)

Table 4 shows the normality test result with reference to skewness and kurtosis values which were found in the range of -5 and +5, which satisfies the requirement for data to be normally distributed and appropriate for multiple regression analysis, according to (Tabachnick & Fidell, 2001). Also, in table 4, it can be deduced that there is significant and positive relationship between the dependent variables (EPS, SSP and GPS) and independent sub-variables of (INT, OBJ, PCD, CON and PRB) as the p<0.05 significance level (see Table 5). Therefore, the study's linearity assumption was thus satisfied, and the multicollinearity test's VIF (Variance Inflation Factor) values were not above 5, meaning that multicollinearity among the model's predictor variables was not a significant problem (see Table 6). A threshold of 10 is generally regarded as the highest limit, even though the literature generally considers a VIF score more than 5 to be cause for concern.

(Menard et al, 2009). Because the tolerance values were greater than 0.1, the VIF for the variables indicated the absence of multicollinearity between the variables.

Result of Hypotheses

Testing Hypothesis One

H₀₁: Accounting ethics do not influence environmental sustainability practices in Nigeria.

From table 7 depicts the multiple regression analysis of the accounting ethics and environmental sustainability practices in Nigeria. The table 7 further shows that integrity ($\beta = 0.0856$, $t\text{-stat} = 2.08$, $p < 0.05$), professional due care ($\beta = 0.2352$, $t\text{-stat} = 6.38$, $p < 0.05$), confidentiality ($\beta = 0.1346$, $t\text{-stat} = 2.79$, $p < 0.05$) and professional behaviour ($\beta = 0.2194$, $t\text{-stat} = 4.42$, $p < 0.05$) have positive and significant effect on environmental sustainability practices in Nigeria all at 5% level of significance except objectivity ($\beta = 0.0141$, $t\text{-stat} = 0.33$, $p < 0.05$), which has insignificant effect on environmental sustainability practices in Nigeria. The results revealed that accounting ethics (INT, PCD, CON and PRB) were significant predictors for environmental sustainability practices in Nigeria except OBJ (see table 8). This means that sound and effective usage of INT, PCD, CON and PRB play crucial roles in achieving environmental sustainability practices and goals in Nigeria except OBJ.

The coefficient of regression determination ($\text{Adj.}R^2 = 0.2625$) portrays that about 26.25% of reactions that occurs in environmental sustainability practices among firms in Nigeria during the study period is explained by INT, OBJ, PCD, CON and PRB while the remaining 73.75% changes is accounted for by other variables excluded in the study model, hence showing a moderate explanatory power. The outcome of the model reveals that when INT, OBJ, PCD, CON and PRB improved by one-unit, environmental sustainability practices will increase by 0.0856-unit, 0.0141-unit, 0.2352-unit, 0.1346-unit and 0.2194-unit thus meaning that INT, OBJ, PCD, CON and PRB will increase environmental sustainability practices in Nigeria. This shows that PCB and PRB have a relative stronger contributions than INT, OBJ and CON as all the coefficients are moderates. The level of significant which is less than 5% implies that INT, PCD, CON and PRB as predictor used are significant while OBJ is statistically insignificant. The t-value was > 1.30 , hence the value is significant. Furthermore, the results of F- statistics ($F(5, 350) = 26.27$, $p = 0.000$ ($p < 0.05$)) indicate that the overall model is statistically fit in predicting how accounting ethics moderate explanatory power environmental sustainability practices in Nigeria however, individual accounting ethics of INT, OBJ, PCD, CON and PRB have their selective and moderate influence on environmental sustainability practice. Therefore, the null hypothesis one (H₀₁) which states that accounting ethics do not influence environmental sustainability practices in Nigeria is rejected based on overall model significance.

Hypothesis Two

H₀₂: There is no significant effect of accounting ethical principles on social sustainability practices in Nigeria.

From table 9 depicts the multiple regression result on accounting ethics and social sustainability practices in Nigeria. The table 10 further shows that integrity ($\beta = 0.1329$, $t\text{-stat} = 2.31$, $p < 0.05$), objectivity ($\beta = 0.0066$, $t\text{-stat} = 0.11$, $p > 0.05$), professional due care ($\beta = 0.0642$, $t\text{-stat} = 1.23$, $p < 0.05$), confidentiality ($\beta = -0.1408$, $t\text{-stat} = -2.09$, $p < 0.05$) and professional behaviour ($\beta = 0.0527$, $t\text{-stat} = 0.78$, $p < 0.05$), this shows that only integrity and professional competency and due care have positive and significant effect on social sustainability practices in Nigeria all at 5% significance level objectivity and professional behaviour are also positive but statistically insignificant while confidentiality is negative but significant to social sustainability practises in Nigeria. The results revealed that accounting ethics (INT PCD, CON and PRB) were significant

Table 7. Regression table result between ESP, INT, OBJ, PCD, CON and PRB

Source	SS	Df	MS	Number of obs	=	356
				F(5, 350)	=	26.27
Model	83.989088	5	16.7978176	Prob > F	=	0.0000
Residual	223.8253	350	0.63950086	R-squared	=	0.2729
				Adj R-squared	=	0.2625
Total	307.814388	355	0.86708278	Root MSE	=	0.7997

Table 8. Regression results between INT, OBJ, PCD, CON and PRB on ESP

ESP	Coef.	Std. Err.	T	P> t	[95% Conf. Interval]
INT	0.0856	0.0412	2.08	0.038	0.0046 0.1665
OBJ	0.0141	0.0425	0.33	0.040	-0.6944 0.0977
PCD	0.2352	0.0375	6.28	0.000	0.1616 0.3090
CON	0.1346	0.0482	2.79	0.008	0.3971 0.2295
PRB	0.2192	0.0485	4.42	0.000	0.1237 0.3146
_cons	0.4526	0.3485	1.30	0.195	-0.2327 1.1380

Source: Researchers' Computation (2025)

Table 9. Regression table result between SSP, INT, OBJ, PCD, CON and PRB

Source	SS	Df	MS	Number of obs	=	356
				F(5, 350)	=	2.39
Model	14.877544	5	2.97550879	Prob > F	=	0.0037
Residual	435.87248	350	1.24534994	R-squared	=	0.3305
				Adj R-squared	=	0.3208
Total	450.750022	355	1.26971837	Root MSE	=	1.116

Table 10. Regression results between INT, OBJ, PCD, CON, and PRB on SSP

SSP	Coef.	Std. Err.	T	P> t	[95% Conf. Interval]
INT	0.1329	0.0574	2.31	0.021	0.0199 0.2458
OBJ	0.0066	0.0593	0.11	0.212	-0.1101 0.1232
PCD	0.0642	0.0523	1.23	0.020	-0.0386 0.1670
CON	-0.1408	0.0673	-2.09	0.037	-0.2732 0.0083
PRB	0.0527	0.0677	0.78	0.048	-0.0851 0.1859
_cons	3.3953	0.4863	6.98	0.000	2.4388 4.3517

Source: Researchers' Computation (2025)

Table 11. Regression table result between GSP, INT, OBJ, PCD, CON and PRB

Source	SS	Df	MS	Number of obs	=	356
				F(5, 350)	=	2.09
Model	10.710962	5	2.1421955	Prob > F	=	0.0162
Residual	358.84354	350	1.0252673	R-squared	=	0.0290
				Adj R-squared	=	0.0151
Total	358.843554	355	1.0409986	Root MSE	=	1.0126

Table 12. Regression results between INT, OBJ, PCD, CON, and PRB on GSP

GSP	Coef.	Std. Err.	T	P> t	[95% Conf. Interval]
INT	0.1596	0.0521	3.06	0.002	0.0571 0.2621
OBJ	-0.0256	0.5381	-0.48	0.035	-0.1314 0.0802
PCD	0.0493	0.0474	1.04	0.146	-0.0439 0.1426
CON	0.0034	0.0611	0.06	0.068	-0.1168 0.1235
PRB	-0.0505	0.0615	-0.82	0.412	-0.1714 0.7034
cons	3.1744	0.4412	7.19	0.000	2.3066 4.0422

Source: Researchers' Computation (2025)

predictors for social sustainability practices in Nigeria except objectivity. This insinuates that thorough and effective usage of INT, PCD, CON and PRB play roles in achieving social practices of sustainability in Nigeria.

The coefficient of regression determination (Adj. R^2 = 0.3208) indicates that about 32.08% of changes that occurs in social sustainability practices in this study period is explained by accounting ethics of INT, OBJ, PCD, CON and PRB while the remaining 67.92% changes is accounted for by other variables excluded in the study model, hence showing a

moderate explanatory power. The results of the model reveal that when INT, OBJ, PCD and PRB improved by one-unit, social sustainability practices will increase by 0.1329-unit, 0.0066-unit, 0.0642-unit and 0.0527-unit respectively, except CON which will reduce by -0.1408-unit thus this indicates that INT, OBJ, PCD and PRB increase social sustainability practices in Nigeria positively except CON. All the coefficients are very low indicating low effects on social sustainability practices except CON that is negative. The significant which is less than 5% implies that INT, PCD, CON and PRB as predictors used are

significant while only OBJ was not significant. The t-value was > 6.98 , hence the value is significant. Therefore, the results of F-statistics (5, 350) = 2.39, $p = 0.037$ ($p < 0.05$) indicates that the overall model is statistically fit in predicting how accounting ethics moderate explanatory power social sustainability practices in Nigeria however, there are mixed and dimensional -specific effects from the individual accounting ethics of INT, OBJ, PCD, CON and PRB on social sustainability practice. Therefore, the null hypothesis one (H_{02}) which states that there is no significant effect of accounting ethics on social sustainability practices in Nigeria is rejected based on joint significance, but individual effects remain uneven.

Hypothesis Three

H_{03} : Accounting ethical principles do not affect governance sustainability practices in Nigeria.

From [table 11](#) depicts the multiple regression analysis of the influence of accounting ethics on governance sustainability practices in Nigeria. The [table 12](#) further shows that integrity ($\beta = 0.1596$, $t\text{-stat} = 3.06$, $p < 0.05$), objectivity ($\beta = -0.0256$, $t\text{-stat} = -0.48$, $p > 0.05$), professional due care ($\beta = 0.0493$, $t\text{-stat} = 1.04$, $p > 0.05$), confidentiality ($\beta = 0.0034$, $t\text{-stat} = 0.0611$, $p > 0.05$) and professional behaviour ($\beta = -0.0505$, $t\text{-stat} = -0.82$, $p > 0.05$) which shows that only integrity has positive and significantly effect on governance sustainability practices in Nigeria at 5% significance level, other ethical variables are statistically insignificant while objectivity and professional behaviour have negative effects. The results show that accounting ethics (OBJ, PCD, CON and PRB) were not significant predictors for governance sustainability practices in Nigeria. This implies that usage of integrity plays crucial role in achieving governance practices of sustainability in Nigeria.

The coefficient of regression determination ($\text{Adj. } R^2 = 0.0151$) indicated that about 1.51% of changes that occurs in governance sustainability practices of organizations in this study is explained by accounting ethics while the remaining 98.49% changes is accounted for by other variables excluded in the study model, thus indicating a very low explanatory power, which implies that a small portion of variations of accounting ethics in governance sustainability practices. The results of the model reveal that when INT, PCD and CON improved by one-unit, governance sustainability practices will be influenced by 0.1596-unit, 0.0493-unit and 0.0034-unit, thus this insinuates that INT, PCD, and CON improve governance sustainability practices in Nigeria at a very low pace. whereas OBJ, and PRB will reduce governance sustainability practices by 0.0256-unit and 0.0505-unit respectively though a very weak pace. The significant which are less than 5% implies that INT and OBJ are significant predictors of governance sustainability practices, whereas PCD, CON and PRB affect governance sustainability practices in Nigeria. The t-values were > 7.95 . Furthermore, the results of F-statistics (5, 350) = 2.09, $p = 0.0162$ ($p < 0.05$) indicated that the overall model is statistically fit in predicting how accounting ethics very weak explanatory power governance sustainability practices in Nigeria however, there are also mixed and dimensional -specific effects from the individual accounting ethics of INT, OBJ, PCD, CON and PRB on social sustainability practice. Therefore, the null hypothesis three (H_{03}) which states that accounting ethics does not affect governance sustainability practices in Nigeria is rejected cautiously, acknowledging the model's low explanatory strength.

The study established the nexus between accounting ethics (INT, OBJ, PCD, CON and PRB) and environmental, social and governance practices of sustainability in Nigeria, thus three null hypotheses were rejected due to the outcomes of F-statistics (5, 350) = 26.27, $p = 0.000$ ($p < 0.05$), F-

statistics (5, 350) = 2.39, $p = 0.037$ ($p < 0.05$), and F-statistics (5, 350) = 2.09, $p = 0.0162$ ($p < 0.05$) on accounting ethical principles and environmental, social and governance practices of sustainability, but the proxies of accounting ethics defer from one another in Nigeria context. The consistent significance of integrity may reflect its direct role in promoting transparency and compliance in reporting processes, which are critical for sustainability practices in Nigeria's regulatory environment.

Overall, the study established that accounting ethics significantly relate to sustainability practices, although the effects of accounting ethics vary across proxies and sustainability dimensions in Nigeria. Integrity emerged as the most consistent and influential ethical variable, while objectivity and confidentiality showed inconsistent effects. Professional competence and professional behaviour demonstrated moderate influence, particularly in environmental and social sustainability in Nigeria.

The modest explanatory power (especially for governance), reliance on cross-sectional data, and potential measurement bias in ethical constructs limit generalizability. Additionally, omitted variables (e.g., regulatory quality, firm size, corporate governance structures) may account for unexplained variation, cautioning against broad causal claims in Nigeria.

The findings partially align with prior empirical studies. The positive and consistent effect of integrity supports [Edi and Enzelin \(2022\)](#) and [Etim et al. \(2024\)](#), who found that ethical standards enhance reporting quality and reduce unethical practices. Similarly, the role of professional competence and behaviour is consistent with [Okonye & Ozomba \(2023\)](#), who reported that ethical standards improve organizational outcomes. However, the insignificance of objectivity contrasts with [Karasioglu et al. \(2021\)](#), who found that objectivity positively influences decision-making. In addition, the negative effect of confidentiality on social sustainability departs from studies that assume all ethical principles uniformly improve outcomes, suggesting context-specific dynamics. Furthermore, the weak influence of accounting ethics on governance sustainability is consistent with [Jejenywa et al. \(2024\)](#), who emphasized that governance outcomes depend more on institutional and regulatory frameworks than on individual ethical attributes alone

Conclusion

This study investigated the influence of accounting ethics on sustainability practices in Nigeria. The research concludes from the findings that accounting ethics vary across accounting ethical proxies of integrity, objectivity, professional competency and due care, confidentiality and professional behaviour and sustainability dimensions. Integrity emerged as the most consistent and influential determinant across environmental, social, and governance practices, underscoring its central role in promoting transparency and accountability. Professional competence and professional behaviour also contribute positively, particularly to environmental and social sustainability, while objectivity and confidentiality exhibit inconsistent effects. Overall, the findings suggest that the effect of accounting ethics on sustainability is context-dependent, highlighting the need for a balanced ethical framework that integrates core moral values with professional and institutional considerations to achieve sustainable outcomes in Nigeria. This study's conclusion supports both Deontological Theory of Ethics especially integrity, professional due care and professional behaviour which state that adherence to ethical issues affect sustainability practices and outcomes and Rogue Agent Theory of sustainable development as ethical agents through integrity, professional due care and professional behaviour can promote sustainability while the inconsistent and weak effects across other dimensions

highlight the limits of relying solely on individual ethics, thereby underscoring the need for monitoring, enforcement, and institutional safeguards to curb opportunistic behaviour and ensure sustainable development.

Recommendations

This study therefore recommends as firms should strengthen integrity, professional competence and due care with professional behaviour as the trio are moderately consistent and support the outcomes of sustainability practices. Also, companies should balance confidentiality with transparency especially on social sustainability practices and reporting follows that regulatory frameworks should be strengthened and implementing transparent sustainability reporting requirements in line with global norms are crucial for improving accounting ethics and sustainability in Nigeria's business environment. Policymakers should focus on institutional and governance reforms (e.g., regulatory enforcement, corporate governance frameworks), since ethical attributes alone show limited influence on governance sustainability. Efforts to improve objectivity should be complemented with monitoring and enforcement mechanisms, as its standalone effect is not empirically supported.

In addition, encouraging active stakeholders participation is essential for tracking sustainability practices through reporting and practices. To guarantee that sustainability practices become a crucial component of business decision-making, mandated ethics training for accountants and financial managers is also required. Businesses should match the interests of local communities, investors, and consumers with their sustainability objectives. Lastly, regulatory agencies need to make sure that businesses follow sustainability and ethical standards by enforcing compliance through enhanced monitoring systems.

Implication of the Study

The implications of this study are that Nigerian accountants have shown how ethically, sustainability practices are being embraced and approached with respect to integrity, objectivity, professional competence and due care, confidentiality professional behaviour. Hence,

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stakeholders should be convinced that accountants, finance managers, auditors and management of corporations have shown a reasonable level of acceptance of IFRS S1 and IFRS S2, hence there would be quality reporting.

Contribution to Knowledge

This study contributes to the body of knowledge by linking accounting ethics to sustainability practices in Nigeria. It also serves as a policy framework and recommendation for firms to imbibe on their workforce regardless of being an accountant on accounting ethical principles as they influence sustainable practices in Nigeria. This study contributes by defining concepts such as social sustainability practices and governance sustainability practices.

Author contributions

In this study, Prof. Bolarinwa Abike Sehilat set the pace of this study, establishing the research problems, research objectives and hypotheses, developing the conceptual and theoretical frameworks, specifying the implication of the findings and contribution to knowledge. She also involved in reviewing the work from time to time.

On the other hand, Prof. Idowu, Adeola Khadijat was responsible for research methods used providing justifications for each method. She also assisted in data collection instrument – questionnaire creation and coordination.

Mr. Bello Abass Oyeshola was responsible for data analysis and interpretation, discussion of findings, conclusion and recommendations. He also provided input for references, editing the work, writing structure, proof-reading and finalizing the manuscript to meet up the journal standards.

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