

A comparative analysis of Accounting Ethics Between Private and Public Organizations: A Case Study of Morogoro Municipality

Abstract: *Ethics in organizations is a matter of great interest to those entrusted to run the organizations. The purpose of this study was to conduct a comparative analysis of accounting ethics between private and public organizations within Morogoro Municipality, aiming to explain how ethical standards are maintained and perceived in these differing organizational contexts. It was guided by four objectives which were to determine the extent to which there is objectivity, to determine the extent to which there is integrity in decision making by private and public organizations in Morogoro Municipality, to determine the extent to which there is professional competence in decision making by private and public organizations in Morogoro Municipality, to determine the extent to which there is confidentiality in decision making by private and public organizations in Morogoro Municipality.*

The study used a descriptive research design. The target population of this study comprised personnel who are directly or indirectly involved with accounting practices in private and public organizations. The sample size for this study was 176 respondents. Descriptive statistics and t-tests were used to analyze quantitative data. The findings indicate that while both sectors value ethical principles, private organizations generally exhibit higher levels of commitment to objectivity, professional competence, confidentiality, and ethical behavior. In contrast, public organizations show a stronger inclination towards accountability. To address these differences, private organizations should focus on enhancing ethical training, fostering accountability, investing in professional development, and strengthening confidentiality policies. Public organizations, on the other hand, should develop targeted ethical training, promote a strong ethical culture, invest in professional skills development, and review their confidentiality policies to better align with sector-specific needs.

Keywords: Accounting Ethics, Private Organizations and Public Organizations

1:INTRODUCTION

The importance of maintaining ethical standards in accounting cannot be overstated. Ethical breaches in accounting can lead to severe consequences, including damage to reputations, financial losses, and erosion of public trust. High-profile corporate scandals and unethical practices by prominent accounting firms have highlighted the need for a stringent ethical framework to safeguard the integrity of financial information (Nnko, 2023). In this context, accounting ethics extends beyond mere adherence to standards; it involves a commitment to moral principles that guide decision-making and foster transparency and accountability.

Ethics, as defined by Thilly (1900), encompasses the science of right and wrong, duty, moral principles, and conduct. Butts and Rich (2013) describe ethics as a branch of philosophy concerned with ideal human behavior and the well-being of individuals and communities. Resnik (2015) emphasizes that ethical norms vary across disciplines and institutions, tailored to promote trust and coordinate actions effectively. This perspective is essential for understanding how ethics applies in different organizational settings, including the public and private sectors.

In the Tanzanian context, ethical behavior in accounting is influenced by various factors, including local cultural norms and the specific challenges faced by organizations. The accounting profession in Tanzania, guided by the International Ethics Standards Board for Accountants (IESBA), adheres to principles such as integrity, objectivity, professional competence, confidentiality, and professional behavior. These principles are intended to uphold the profession's responsibility to act in the public interest and mitigate unethical conduct.

However, unethical behavior remains a significant issue. Historical accounting scandals and the rise of international business networks have exposed vulnerabilities in both public and private sectors, revealing the need for effective ethical practices and enforcement (Toms, 2019). Despite the existence of codes of ethics, ethical malpractice persists, underscoring the need for ongoing vigilance and improvement (Webley & Werner, 2008; Newberg, 2005).

This study aimed to conduct a comparative analysis of accounting ethics between private and public organizations within Morogoro Municipality. By examining the ethical frameworks and practices in these sectors, this research seeks to contribute to a better understanding of how ethics

is perceived and implemented in varying organizational contexts. Through this comparative analysis, we hope to identify key areas where improvements can be made and provide recommendations for promoting a stronger ethical culture in accounting across both sectors.

1.1.0 RESEARCH OBJECTIVES

1.1.1 General Objective

The general objective of this study is to conduct a comparative analysis of accounting ethics between private and public organizations in Morogoro Municipality.

1.1.2 Specific Objectives

- i. To determine the extent to which there is objectivity in decision making by private and public organizations in Morogoro Municipality.
- ii. To determine the extent to which there is integrity in decision making by private and public organizations in Morogoro Municipality.
- iii. To determine the extent to which there is professional competence in decision making by private and public organizations in Morogoro Municipality.
- iv. To determine the extent to which there is confidentiality in decision making by private and public organizations in Morogoro Municipality.

1.2 HYPOTHESIS

- i. H₀: There is no difference between the private and public sectors on objectivity in decision making by private and public organizations in Morogoro Municipality.
- ii. H₀: There is no difference between the private and public sectors on integrity in decision making by private and public organizations in Morogoro Municipality.
- iii. H₀: There is no difference between the private and public sectors on professional competence in decision making by private and public organizations in Morogoro Municipality.
- iv. H₀: There is no difference between the private and public sectors on confidentiality in decision making by private and public organizations in Morogoro Municipality.

2.0 REVIEW OF LITERATURE

Richards (2006) evaluated private and public sector ethics. Differences between public and private sector organizations were argued to result in differing ethical attitudes, principles, and judgments. Employees working in the public and private sectors and enrolled in a night MBA program did demonstrate considerably divergent ethical judgments, which appeared to be somewhat, but not totally, explained by major disparities in the ethical principles they reported emphasizing. Ethical decision-making models suggest, as we do, that differing ethical perceptions also played a part in the different judgments found. Chi-square tests were used to compare the private and public-sector subjects' use of different ethical principles. ANOVA models examined the effects of ethical principles and the employment sector on total judgment scores and on judgment within the coercion, deceit, fraud, influence dealing, and self-interest ethical domains.

2.1.1 The extent to which there is objectivity in decision making by private and public organizations

Renaldo *et al.* (2023) investigated the development of intermediate accounting teaching materials, namely financial accounting and accounting standards. This research seeks to provide effective teaching materials for intermediate accounting, with a particular emphasis on financial accounting and accounting standards. Good and thoroughly structured teaching materials are very important in preparing students to understand and apply complex concepts in financial accounting and follow relevant accounting standards. This research method is a study of literature, analysis of learning needs, development of teaching materials, and evaluation of the effectiveness of teaching materials developed. A literature study was conducted to gather information about the latest developments in the field of financial accounting and accounting standards, as well as to study existing teaching materials. The outcomes of developing

educational materials demonstrate the significance of accounting standards in guaranteeing the correctness, relevance, and dependability of financial statements. These standards play an important role in ensuring that financial reports comply with legal obligations and instilling trust among investors and other stakeholders involved in the decision-making process.

2.1.2 The extent to which there is integrity in decision making by private and public organizations

Abbas and Ismail (2021) discuss the impact of independent commissioners, audit committees, and firm size on financial statement integrity. The purpose of this study is to determine how independent commissioners, internal auditors, and business size impact the financial statement reputation of firms listed on the Indonesia Stock Exchange that produce fundamental industrial and chemical products. The results showed that having an impartial board of commissioners had a considerable favorable influence on financial statement openness, but having an audit committee and a huge business had no meaningful impact. According to the data analysis study, the audit committee improved the accuracy of the company's financial statements. Meanwhile, one of the audit committee's objectives is to improve the quality of the company's financial reports so that the information in the statements is current and reliable. Internal auditors cannot enhance the integrity of the company's financial statements using data analysis testing findings. Meanwhile, one of the internal auditors' objectives is to enhance the accuracy of the company's finances so that the financial statement information remains current and reliable. The audit committee cannot improve the reliability of the company's financial statements based on the results of the data analysis study.

2.1.3 The extent to which there is professional competence in decision making by private and public organizations

Rogo and Perica (2023) investigated the mediation function of the code of ethics in Croatia by assessing emotional professional commitment and accounting ethics principles. Accounting ethics has developed as a serious socioeconomic issue in response to recent scams that have destroyed public faith in financial statements and the accountants who create them. As a result, ethical corporate practices must be encouraged. This article examines the effect of affective professional commitment of accountants on their perception of the importance of accounting ethics principles application with the mediation of the Code of Ethics for Professional Accountants by ISEBA. As with other professions, some professional accountants have an intrinsic sense of morality, while others should check the Code of Ethics. This illustrates the direct and indirect link (mediated by the Code of Ethics) between affective professional dedication and the execution of accounting ethics standards. Our findings show that accountants with greater degrees of emotional and professional commitment are more likely to recognize the value of accounting ethical standards. To reduce unethical behavior among professional accountants, the fundamental accounting ethics principles (integrity, objectivity, professional competence and due care, confidentiality, and professional behavior) should be promoted, and consulting the Code of Ethics should be encouraged.

2.1.4. The extent to which there is confidentiality in decision making by private and public organizations

Zwaid (2020), assessed the confidentiality, integrity, and availability of accounting information reflected in enhancing the quality of financial inspections by using hotels as a case study. The goal of this research was to study the elements of the security of accounting information and how

these impact the quality of financial reporting in industrial corporate reports. Second, to have access to the most important problems facing industrial companies in applied financial reporting in the case of confidential information. Third, to identify the issues encountered by industrial companies that have implemented accounting information security measures. To achieve the study's goal, the researcher created a questionnaire with twenty-one points on each side, which was analyzed using statistics software (SPSS). The findings indicate that providing high-quality information is central to financial reporting. Authorizers must prepare and deliver information that meets the safety requirements of the accounting information property. The supply of suitable and accurate information is one of the key features of accounting information, the secrecy of information ideas connected to delivering high-quality information cannot alter or modify its contents unless by authorized security measures. It means disclosure of secure information must be free of any form of manipulation. Hotel employees should be encouraged to be hands-on, critical, and helpful in promoting quality, security, and information safeguarding.

2.1.5 Research Gap

While existing literature in has explored the differences and similarities in accounting ethics between private and public organizations, a significant research gap remains, particularly in the context of Tanzania. Most studies have focused on developed economies, providing insights into ethical practices across sectors in those settings (Toms, 2019; Awolowo *et al.*, 2018). However, what is still missing is an in-depth analysis of how accounting ethics is practiced in Tanzanian organizations, both private and public. Specifically, we need to understand how factors such as objectivity, integrity, professional competence, and confidentiality influence ethical decision-making processes in these organizations.

Research indicates that cultural, economic, and regulatory contexts significantly shape ethical practices in accounting (Nnko, 2023; van Driel, 2018). However, there is a paucity of studies examining these factors within Tanzania, which has unique challenges and norms that may affect ethical behavior in accounting. This gap in research limits our understanding of how accounting ethics is applied in Tanzania, emphasizing the need for studies that investigate the specific ethical challenges and practices within this context. Addressing this gap could provide valuable insights for policymakers, educators, and practitioners aiming to enhance ethical standards in the accounting profession in Tanzania.

2.2 THEORETICAL FRAMEWORK

This study was guided by institutional theory. The theory argues that social institutions (encompassing norms, rules, and cultural expectations) shape organizational behavior, including accounting practices. In this comparative analysis, it shows how private and public organizations handle accounting ethics and differences in their approaches. Institutional theory was first introduced in the mid-20th century with Philip Selznick showed how organizations gradually become more than just tools for achieving goals (Selznick, 1957) This theory is particularly relevant in understanding how external pressures from these institutions influence decision-making processes within accounting firms and organizations, potentially impacting their ethical conduct. According to Prasad and Prasad (2000), institutional theory highlights how the desire to conform to industry standards and gain legitimacy within the broader institutional environment can drive organizations to adopt specific accounting practices, even when these practices may raise ethical concerns. For instance, a company might use aggressive accounting methods commonly employed in its industry, despite the questionable ethical implications of such practices.

External forces, such as regulatory bodies and professional associations, exert pressure on organizations to adopt particular accounting practices. These pressures can manifest formally through regulations or informally through industry norms and expectations (Prasad & Prasad, 2000). This dynamic underscores the impact of institutional environments on accounting

behaviors and the potential for ethical dilemmas arising from the need to align with prevailing standards.

2.2.1 Applicability in Ethical Decision-Making

Understanding how institutions influence accounting practices is crucial for recognizing potential biases and conflicts of interest that may arise under such pressures. By becoming more aware of these influences, accountants can strive to make decisions grounded in ethical principles rather than merely conforming to external expectations. Institutional theory also encourages the exploration of alternative frameworks that support ethical practices within the accounting profession. This could involve advocating for greater transparency and stakeholder engagement or exploring accounting standards that prioritize ethical considerations alongside financial performance.

Institutional theory thus provides a valuable lens for evaluating the ethical landscape of the accounting profession. It helps identify how external pressures and institutional influences can shape decision-making processes and potentially lead to unethical behavior. By understanding these dynamics, accountants can better navigate complex situations and maintain a commitment to ethical practices in their work.

3.0 METHODOLOGY

3.1 Research Design

Research design is the general plan of how the researcher will go about answering his/her research question(s) (Saunders, *et al.*, 2009). This study employed a descriptive survey research design, which is particularly effective for capturing the current state of accounting ethics in Tanzanian organizations. By using this design, the collection of data from a diverse sample of participants across both private and public sectors was captured. This approach enables the identification of trends, patterns, and common ethical challenges faced by accountants in Morogoro Municipality. Descriptive surveys are advantageous for their ability to provide a broad overview of participants' perceptions and practices, thereby enriching our understanding of the ethical landscape in accounting (Creswell, 2014).

3.1.2 Study Area

The study was conducted in Morogoro Municipality situated in the Morogoro Region in the Eastern zone in the country of the United Republic of Tanzania. The sample of the study has been taken specifically from public and private institutions available in Morogoro Municipality. The location is purposively selected for the study because of regional economic significance, local context and representation, and the presence of key institutions.

3.1.3 Targeted Population

The target population in research is defined as the entire set of individuals or units to which the researcher wishes to generalize the findings of the study (Cox, 2013). The target population for this study comprises individuals directly and indirectly involved in accounting practices within private and public organizations in Morogoro Municipality. Direct involvement includes personnel such as accountants and auditors who actively engage in financial reporting and compliance, while indirect involvement encompasses management and IT professionals who influence accounting processes. This approach ensures a comprehensive understanding of accounting ethics by capturing insights from various roles that shape accounting practices in both sectors. The distribution of the target population from private and public organizations is presented in Table 1

Table.1: Distribution of the Target Population

S/No.	Nature of Organization	Frequency
1.	Private Organization	159
2.	Public Organization	86

Total**245**

Source: Field Data (2024)

3.1.4 Sample size and Sampling technique

3.1.5 Sample Size

Sample size refers to the number of participants or observations included in a research study (Rea & Parker, 2012). The distribution of sample size is presented in Table 2.

Table 2: Distribution of the Sample Size

S/No.	Nature of Organization	Frequency	No. of Respondents
1.	Private Organization	16	112
2.	Public Organization	9	64
Total		25	176

Source: Field Data (2024)

3.1.6 Sampling Techniques

Sampling techniques are the methods used to select a subset (sample) of individuals or units from a larger population (Neuman, 2006). This sample is then used to collect data and draw inferences about the entire population. Choosing the appropriate sampling technique is crucial for ensuring the representativeness and validity of research findings. The study used a stratified random sampling technique to compare accounting ethics between private and public

organizations in Morogoro Municipality. The population was divided into two strata: one consisting of accountants and auditors, and the other comprising the rest of the management. This approach ensured that both key stakeholders in financial reporting and broader managerial roles were adequately represented, allowing for a more balanced and insightful analysis of ethical practices across organizational types.

3.2 Methods for Data Collection

The method that will be used in data collection for this study will be questionnaires.

3.2.1 Questionnaires

A questionnaire is a research instrument consisting of a series of questions designed to gather information from respondents. It is used in surveys to collect data on various topics, often involving opinions, behaviors, or characteristics of the target population (Brace, 2018). This method will be used to collect data from staff of private and public organizations in Morogoro municipality. Through this method, data on objectivity in decision-making was collected using a scale developed by Shin, Kim, and Yoon (2021), Data on professional competence in decision-making will be collected using a scale developed by Busto, Espina, Palazuelos, and Montoya del corte (2023), then Data on confidentiality in decision making will be collected using a scale developed by Stoughton and Whelan (2015) also Data on integrity in decision making will be collected using a scale developed by Suryadi, Sumiati, and Nisa (2018). These scales were adopted and modified to fit our study.

3.2.2 Data Analysis

Data analysis is the process of analyzing, cleaning, manipulating, and modeling data to extract relevant information, draw conclusions, and support decision-making (Bowen, 2009). To analyze

data for the comparative analysis of accounting ethics between private and public organizations in Morogoro Municipality, t-tests were utilized. This statistical method is appropriate as it allows for the comparison of means between two groups, helping to determine if significant differences exist in accounting ethics practices between the two sectors.

4.0 FINDINGS AND DISCUSSION

Objectivity in decision-making is a critical aspect of ethical conduct in both private and public organizations. This section evaluates how respondents from these sectors perceive their objectivity in decision-making, based on a set of statements. The means and T-values for each statement are presented in Table 3

Table 3: Objectivity in Decision Making

S/No.	Statements	MEAN		T-value
		Private Organization	Public Organization	
1.	Regardless of the circumstances, the focus is always on selecting the best option available	4.2	4	2.64
2.	There is an alternative for avoiding settling for "good enough."	3.8	3.6	2.58
3.	Patience is maintained for the best option, regardless of how long it takes.	4.1	3.9	2.36
4.	The goal is to be a good decision-maker who consistently finds the	4.3	4.1	2.64

S/No.	Statements	MEAN		T-value
		Private Organization	Public Organization	
	best solution.			
5.	When faced with a choice, it's important to consider all possible options, including those that may not be immediately clear.	3.9	3.7	2.36
6.	A decision is not made without thoroughly considering all available options.	4	3.8	2.5
7.	All alternatives are carefully considered before a decision is made.	4.1	3.9	2.36
	The average score on objectivity	4.1	3.9	2.49

Source: Field Data (2024)

The data indicating that respondents from private organizations report slightly higher means across various decision-making statements compared to their public sector counterparts suggests a fundamental difference in how individuals perceive their decision-making processes. This trend may align with institutional theory, which posits that the behaviors and practices of organizations are influenced by the environments in which they operate, including norms, values, and regulations (Scott, 2014). In the context of private organizations, a culture that emphasizes competition and efficiency may foster stronger individual commitments to optimal decision-making, as these organizations often prioritize performance metrics and outcomes.

When examining the statement, “Regardless of the circumstances, the focus is always on selecting the best option available” private sector respondents scored a mean of 4.2 compared to 4.0 for public sector respondents, with a T-value of 2.64. This difference underscores a more pronounced commitment to excellence in the private sector, likely driven by the competitive pressures that characterize these environments. Research supports this notion, suggesting that private organizations are often incentivized to innovate and improve efficiency, leading to a culture where choosing the best option is not only encouraged but expected (Porter & Heppelmann, 2014).

About the preference for avoiding “settling for “good enough.” the mean scores of 3.8 for private organizations versus 3.6 for public organizations, along with a T-value of 2.58, further illustrate this trend. The reluctance to settle for mediocrity is indicative of a mindset prevalent in private enterprises, where failure to meet high standards can result in loss of market share or profitability. This aligns with findings from organizational behavior studies that highlight how private entities are more likely to cultivate a culture of high performance and continuous improvement (O'Reilly & Tushman, 2013).

The inclination to “Patience is maintained for the best option, regardless of how long it takes.,” with mean scores of 4.1 for private organizations and 3.9 for public ones, reflects a strategic patience that is often embedded in private sector decision-making. The T-value of 2.36 indicates this inclination is statistically significant. This behavior may be influenced by the long-term focus that many private organizations adopt, as they aim for sustained competitive advantage through informed and deliberate choices (Mintzberg, Ahlstrand, & Lampel, 2009). In contrast, public organizations may face different pressures, such as political considerations and the need for quicker decision-making, which could explain the lower mean score.

The aspiration to be a good decision-maker, with mean scores of 4.3 for private versus 4.1 for public sector respondents, further emphasizes the strong desire for effective decision-making in both environments. The T-value of 2.64 reinforces the notion that while both sectors value good decision-making, private organizations may have a stronger intrinsic motivation, likely driven by the demands of the market and stakeholder expectations (Kaplan & Norton, 2016).

Similarly, the consideration of alternatives, as indicated by the mean scores of 3.9 for private organizations and 3.7 for public organizations, suggests that private sector respondents are more proactive in exploring possibilities. This behavior aligns with the adaptive nature emphasized in institutional theory, where organizations that are more responsive to their environments tend to thrive (DiMaggio & Powell, 1983). The slightly higher score in the private sector indicates a greater emphasis on comprehensive analysis before decisions are made.

Finally, the careful consideration of options and the time taken to deliberate before making decisions, with mean scores of 4.0 for private and 3.8 for public organizations, again highlight the thoroughness characteristic of private organizations. The significant T-values, both at 2.50 for the former and 2.36 for the latter, suggest that while both sectors value careful deliberation, this trait is somewhat more pronounced in private organizations. This tendency can be attributed to the competitive landscape that drives private employees to ensure that decisions are well-informed and strategically sound, ultimately fostering an environment where careful analysis is not just appreciated but necessary for success.

Concluding Remark: The mean score for objectivity in decision-making was significantly higher in private organizations ($M = 4.1$) compared to public organizations ($M = 3.9$, with a t-value of 2.49 and p-value of 0.0137). This suggests that respondents in private organizations perceive their decision-making processes as more objective than those in public organizations.

This difference may reflect variations in organizational practices and cultures between the sectors, with private organizations potentially employing more rigorous or transparent methods that enhance perceived objectivity in their decision-making.

5.0 CONCLUSION

The study reveals a stronger emphasis on ethical behavior among respondents from private organizations compared to their public sector counterparts. Private organization employees consistently report higher levels of commitment to honesty, integrity, ethical decision-making, competence, responsibility, and compassion. This suggests that private sector environments may foster a more pronounced ethical culture, which could be attributed to more rigorous ethical standards and practices. The findings underscore the need for public organizations to enhance their focus on ethical principles and practices to bridge the perceived gap in ethical commitment between the two sectors.

6.0 RECOMMENDATIONS

To address the observed gap in ethical commitment, it is recommended that public organizations adopt more robust ethical standards and practices akin to those in the private sector. This could involve implementing comprehensive ethics training programs, developing clearer ethical guidelines, and fostering a culture of accountability and transparency. By enhancing their focus on ethical behavior and integrating best practices from the private sector, public organizations can strengthen their ethical culture and improve decision-making processes across their operations.

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