

Accountability in public sector organizations: does ethical work climate matter?

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Abstract

Purpose – This study aimed to examine the relationship between ethical work climate and accountability in public sector organizations. The study was undertaken in municipal local governments due to their importance in the provision of public services to communities, yet they continue to face public accountability challenges, especially in developing countries.

Design/methodology/approach – The study applied a quantitative research methodology, collecting data using a structured questionnaire. Data were obtained from 521 respondents in 88 municipal local governments in Uganda. The data was analyzed first using Statistical Package for Social Scientists to ascertain correlations and later transferred to the smart partial least squares (PLS) analysis tool to test study hypotheses using PLS structural equation modeling.

Findings – Study results revealed a positive and significant relationship between ethical work climate and its three conceptualized factors namely, caring, law and code and rules and public accountability. The implication is that an ethical work climate that values the provisions of laws, codes and organizational rules, along with responsible staff, is likely to uphold public accountability. The study recommended that public managers need to take into consideration the role of each ethical work climate factor, to enhance and sustain public accountability. This includes factors such as nurturing the caring staff attitude, implementing the requirements of laws and codes to which the organization and its staff subscribe, as well as the requirements of internal organizational rules.

Research limitations/implications – The current study has some limitations that can provide a foundation for further research. The study focused only on municipal local governments, excluding other types of public sector

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entities. It may be found necessary to carry out related studies in other types of public sector entities. The study applied a quantitative research design to investigate the association between ethical work climate and public accountability. Whereas the methodology was found suitable by the researchers, it is also probable that other studies can be undertaken applying a qualitative or a mixed methods approach.

Practical implications – From the practical perspective, the study has shown that an ethical work climate has the potential to influence accountable behavior at the individual staff level and consequently at the overall organizational level. Each of the three dimensions of ethical work climate examined in the study, which are caring, law and code and rules, positively and significantly contributes to ethical behavior and accountability in public sector institutions. The culmination of all these factors provides an ethical work climate within which organizational members are expected to conduct themselves as they perform their roles to enable government institutions to be accountable to the public.

Social implications – It is paramount for managers in public sector entities to ensure that: (1) laws, regulations and codes that directly affect their public organizations are adequately reviewed to ensure that employees are fully informed of their requirements and trained for compliance, (2) key ethical requirements on staff behavior are well elaborated within the internal policies and guidelines and widely circulated within the public organization and all staff sensitized on how to adhere to such requirements, (3) penalties for non-compliance with laws, regulations and internal policies are clearly spelled out in the internal policies, manuals and guidelines.

Originality/value – The study makes a distinct contribution to explaining public accountability in public sector organizations with a focus on municipal local governments in developing countries, to complement existing literature that has majorly been from developed countries.

Keywords Accountability, Ethical work climate, Municipal local governments, Public sector organizations

Paper type Research article

1. Introduction

Public accountability guarantees cautious application of public resources and offers oversight on the responsibilities of public managers (Bonsu, Appiah, Gyimah, & Owusu-Afriye, 2023). Accountability is closely connected to public confidence and acceptability of government entities (Bradley, Fayotto, & McKernan, 2023). Public accountability is a relationship between the public that assigns the duty of provision of social services and the governments (including politicians and technical managers) who accept the duty with the responsibility to report upon the means by which the duty is discharged (Schillemans, 2013; Bovens & Willie, 2021; Bonsu *et al.*, 2023). It is fundamental in ensuring proper use of public resources by managers on the one hand, and building citizen trust in public governance systems on the other hand (Abor & Tetteh, 2023). It supports an informative environment in which there is proper analysis of efforts for the enhancement of public value in the provision of social services (Parker, Hartley, Beashel, & Vo, 2023). According to Manaf, Mohamed, and Harvey (2023), citizens in many countries have been concerned about inefficiencies in public administration and are increasingly demanding more transparent and accountable governments.

In spite of the relevance of public accountability in the use of public resources, challenges have been observed globally that indicate limitations in the means used to ensure accountable entities. Oboh, Ajibolade, and Otusanya (2020) assert that there have been increasing occurrences of financial scandals and misappropriation of public funds fueled by inadequate accountability practices in several countries. Caniogo, Yuliansyah, Dewi, and Komalasari (2023) also point to various accounting and accountability violations that have taken place at the global level, citing some prominent ones such as Enron in the USA and Satyam in India. Manaf *et al.* (2023) report concerns of inadequate accountability in local governments in Malaysia, leading to criticisms over service delivery delays, negative attitude of public managers and feeble accountability enforcement. Mourajid, Ghafili, Chahboune, Hilali, and Fassi (2023) raise concerns of ineffective service delivery and insufficient accountability in public hospitals in Morocco. In Ghana, Bonsu *et al.* (2023) assert that challenges in the implementation of policies negatively impact accountability efforts in Ghana. Changelima, Mchopa, and Ismail (2023) observed limited supplier monitoring, limiting satisfactory performance of contracts in Tanzania. In Uganda, the Auditor General has persistently raised concerns of inadequate accountability such as diversion of funds to unplanned activities and

unaccounted for funds across an array of public entities, including municipal local governments (Auditor General, 2016-2024).

To provide a remedy to these accountability challenges, scholars have highlighted the necessity to give attention to employee moral behavior and the ethical work climate of public organizations. According to Davidovitz and Cohen (2023), the roles and decisions of various players such as technical managers and politicians, influence the work environment of public organizations and directly affect the delivery of public services to communities. Oboh *et al.* (2020) assert that individual and organizational ethics form the principal moral structure of any responsible organization and provide a foundation for social development. Burhan, Khan, and Malik (2023) add that ethical and moral considerations in organizations are increasingly gaining attention in the scholarly sphere because ethical studies, supported with technological advancements, are helping to pinpoint unethical management practices to prescribe remedies for such practices.

However, Oboh *et al.* (2020) go ahead to argue that whereas ethical behavior is essential for accountability, studies on ethics and accountability are still scarce in developing countries, yet their levels of corruption and poor accountability are high. Essien and Anyadighibe (2022) hold a similar view to that of Oboh *et al.* (2020) when they assert that, in regard to ethical studies, the African continent comprised of majorly developing economies, has not been given much attention. In their study on ethical leadership, organizational identification and psychological ownership, Burhan *et al.* (2023) recommend further studies on how the ethics of leaders and the work environment of organizations affect the behavior of employees. On this basis, the researchers focused this study on the role of the ethical work climate in nurturing publicly accountable individuals and organizations. The main objective of the study was, therefore, to examine the relationship between ethical work climate and public accountability, with a focus on municipal local governments in Uganda, a developing country in Africa. The study aimed to contribute to academic knowledge in the area of accountability in public sector organizations.

2. Theoretical and literature review

2.1 Theoretical review

Accountability is giving an explanation for actions taken in the performance of responsibilities conferred (Bovens & Willie, 2021; Bonsu *et al.*, 2023). Public accountability prerequisites are essential in the determination of clear roles and responsibilities to ensure that public management actors are held accountable for their actions (Mourajid *et al.*, 2023). Given its importance, it is imperative to examine factors that can explain and lead to improvements in public accountability. In this study, we use the ethical work climate theory (Victor & Cullen, 1987, 1988) in the conceptualization of factors that are envisioned to provide a plausible explanation for public accountability.

In accordance with the ethical work climate theory (Victor & Cullen, 1987, 1988), work climates refer to perceptions that are psychologically meaningful explanations that individuals agree to characterize systems' procedures and practices. The predominant perceptions of distinctive organizational procedures and practices that hold ethical content comprise the Ethical Work Climate (Victor & Cullen, 1987, 1988). According to Victor and Cullen (1987, 1988), ethical climates divide along two major dimensions, ethical criteria and locus of analysis. In this regard, Victor and Cullen (1987, 1988) applied a two-dimensional theoretical typology (Chien & Ann, 2015; Essien & Anyadighibe, 2022). One dimension represented the ethical criteria used for decision making, comprising three criteria: egoism (self-seeking), benevolence (care for others) and deontology or principle (focus on personal values or rules and doctrines). The other dimension represented the locus of analysis used as a reference point in ethical decisions, comprising three loci of analyses: individual, local and cosmopolitan.

Victor and Cullen's (1987, 1988) typology resulted in a three-by-three matrix of nine theoretically possible ethical climate themes (Chien & Ann, 2015; Essien & Anyadighibe,

2022). The egoism criterion resulted in three possible ethical climates: self-interest at the individual locus, company profit at the local locus and efficiency at the cosmopolitan locus. The benevolence criterion resulted in three possible theoretical ethical climates: friendship at the individual level, team interest at the local level and social responsibility at the cosmopolitan level. The principle criterion also resulted in three possible theoretical ethical climates: personal morality at the individual level, company rules at the local level and, law and code at the cosmopolitan level.

Cullen, Victor, and Bronson (1993) carried out studies to test the nine theoretical themes using 6-point Likert-scaled items to describe work climates of their study participants. From the empirical studies, five ethical work climates emerged, namely: caring, law and code, rules, instrumental and independence (Cullen *et al.*, 1993; Essien & Anyadighibe, 2022). Caring is where organizational members have attention on the good of others. Law and Code is where members focus on laws and codes. Rules is where members focus on their organization's internal policies. Instrumental is where organizational members focus on their self-interests. Independence is where organizational members focus on their own personal moral beliefs. This study focused on three dimensions of ethical work climate namely: caring, law and code and internal organizational rules.

Applying the instrument developed by Cullen *et al.* (1993), the researchers subjected the items in the tool to exploratory factor analysis using Statistical Package for Social Scientists (SPSS) and confirmatory factor analysis using partial least squares structural equation modeling (PLS-SEM), based on data collected at the pilot stage of the study. Through exploratory and confirmatory factor analysis, questionnaire items for the dimensions of instrumental and independence dropped off. In the final study, therefore, the researchers maintained and applied questionnaire items for the three dimensions of caring, law and code and rules that were retained by factor analysis.

2.2 Empirical literature review and hypothesis development

Accountability is fundamental in public sector organizations to ensure good governance, lack of which can provide an opportunity for corruption (Wibowo & Murwaningsari, 2024). In order to enhance accountability in public sector organizations, scholars have advocated for attention to the ethics of staff and the organizational environment in which they work (Obob *et al.*, 2020; Zakaria, Nordin, Ismail, Shukri, & Byakal, 2023). It has been argued that the ethical climate of the organization in which employees work can influence them towards accountable behavior and better performance (Victor & Cullen, 1987, 1988; Maine, Uman, & Florin-Samuelson, 2023; AL-Shboul, 2024). This suggests that within a well-formed ethical work environment, individuals are likely to be more willing to comply with the requirements that pertain to improving organizational performance and accountability.

Organizations that relate to prosocial objectives are expected to nurture employee behaviors that are focused on achieving collective objectives. According to Essien and Anyadighibe (2022), Nguyen, Nguyen, and Nguyen (2024) and Khanam and Tarab (2023), institutions that oblige their members to comply with rules or those that advocate for pro-social objectives, such as public sector organizations, inspire staff behavior integral to ethical work climates. Prosocial organizations also focus their staff development efforts towards skills that have an attention to public service and accountability. Burhan *et al.* (2023) assert that with ethical work climates that have a focus on prosocial or publicly accountable principles, employee behavior that values the organization's social goals and accountability will be developed. Caniago *et al.* (2023) add that ethical work climates enable individuals to evaluate decisions and actions that they intend to take to ascertain whether they are acceptable within the social sphere in which they belong.

The following literature review sections further present the role of ethical work climate in sustaining accountability in public sector institutions. The review follows the conceptualized key ethical work climate dimensions, namely, caring, law and code and rules, along with the related sub-hypotheses. The review also covers the main study hypothesis and ends with a literature review conclusion.

2.2.1 Caring-based ethical work climate and public accountability. Ethical work climates in organizations can influence the behavior of employees. According to [Victor and Cullen \(1987, 1988\)](#) and [AL-Shboul \(2024\)](#), organizations are social players that influence the ethical or unethical conduct of their workforce. [Sembiring, Nimran, Astuti, and Utami \(2020\)](#) argued for the caring tenet of ethical work climate and asserted that when employees perceive that there is fairness in the organization and managers have a caring attitude to staff, they obtain job satisfaction and are motivated to perform better. In this context, beliefs, attitudes and behaviors that are diligent, peaceful, harmonious, supportive and morally upright with a focus on organizational goals are rewarded ([Kyal, Mandal, Kujur, & Guha, 2022](#); [Fayaz & Gulzar, 2024](#)). [Neo, Grimmelikhuijsen, and Tummers \(2023\)](#) and [Nguyen et al. \(2024\)](#) contend that individual staff perception of conduct that is nurtured and rewarded in the organization's environment will form a benchmark against which individuals will psychologically want to get their own performance gauged and also encourage their work colleagues to attain. [Sembiring et al. \(2020\)](#), [Kyal et al. \(2022\)](#), [Zakaria et al. \(2023\)](#) and [Vaz, Qureshi, Temouri, and Pereira \(2023\)](#) assert that a caring work environment will give attention to intrinsic staff rewards like recognition and training. These intrinsic rewards act as motivators for more accountable behavior by employees in the organization, consequently fostering better performance. Therefore, a caring ethical work climate has a potential to enhance public accountability.

H1a. There is a positive relationship between a caring based ethical work climate and public accountability.

2.2.2 Law and code based ethical work climate and public accountability. Employees also tend to give attention to laid-down laws and regulations within their work environment as a yardstick for behavior and performance. In their study on accountability and performance, [Uche, Chukwudi, and Nnenna \(2015\)](#) and [Aguinis and Burgi-Tian \(2023\)](#) infer that employees' perception of expectations by supervisors on adherence to standards, rules and mechanisms for performance and accountability are considerably linked to employee effort and organizational performance. In Malaysia, a developing economy in Asia, [Manaf et al. \(2023\)](#) assert that because of limited follow-up of violations in public accountability requirements, managers were less accountable. [Oboh et al. \(2020\)](#), [Diansari, Musah, and Othman \(2023\)](#) and [AL-Shboul \(2024\)](#) assert that an ethical work climate embeds applicable laws and regulations that staff are obliged to follow in order to be gauged as behaving in a manner that is acceptable within the organization. The studies point to the vitality of laws, codes and regulations along with their follow-up in the public sector in ensuring a work climate that facilitates satisfactory performance and accountability. [Oboh et al. \(2020\)](#) and [AL-Shboul \(2024\)](#) further argue that the ethical work climate of the organization and the extent to which its social context provides reinforcement and feedback on the codes of practice has a significant impact on individual employees as well as the overall organizational performance and accountability. Based on the foregoing, therefore, a work environment that has attention to the requirements of law and codes can nurture public accountability.

H1b. There is a positive relationship between a law and code-based ethical work climate and public accountability.

2.2.3 Rules-based ethical work climate and public accountability. Further, it is argued that organizational rules, depicted in internal organizational policies, guidelines and manuals, have a substantial contribution to the ethical work climate. According to [Dutta and Mishra \(2023\)](#) and [AL-Shboul \(2024\)](#), the requirements of the standards of behavior embedded in organizational internal policies and guidelines contribute significantly to the positive implication of the ethical work climate in impacting on practices and routines. This contribution can be observed at the micro level, against which individual employees perform and the macro level at which the entire organization operates. When people are monitored and required to be accountable for their decisions, such a requirement becomes a restraint on all resulting actions they take ([Tetlock, 1985](#); [Changalima et al., 2023](#); [Maine et al., 2023](#)), since

contrary conduct may lead to penalties. People are motivated to maintain the goodwill of individuals to whom they account (Tetlock, 1985; Akmalovich, Khalilovich, Rasulovna, & Savrievich, 2020). This motivation may be due to various reasons, including psychological or tangible material rewards and sanctions. But the motivation may also be most crucially due to the acceptance and recognition that comes with adherence to organizational policies and procedures so as to guarantee protection and enhancement of social image (Tetlock, 1985; Aguinis & Burgi-Tian, 2023; Neo *et al.*, 2023). Therefore, staff accountable behavior is likely to be influenced by the requirements of the rules of the organizational work environment.

H1c. There is a positive relationship between a rules-based ethical work climate and public accountability.

On the contrary, it is possible that the ethical work climate may not influence some individuals to behave in a manner that is accountable to the collective. From the theories of reasoned action and planned behavior, individuals may plan to behave and continue to undertake behaviors whether beneficial to the collective or not (Fishbein & Ajzen, 1975; Ajzen, 1991). Oboh *et al.* (2020) and Dutta and Mishra (2023) assert that individuals have embedded capability to take actions with intent based on habit, interpretation of past or present events and their perception of the future. The individual employee's actualized behavior may be contrary to the collective perception of what is morally right within a given ethical work climate, based on self-interest, moral beliefs or perceived difficulty in undertaking compliant behavior (Ajzen, 1991; Neo *et al.*, 2023).

In their earlier study in Australia, Adams and McNicholas (2007) found that while some respondent staff felt the need to be publicly accountable, there were limited views to suggest behaviors of public accountability beyond ritualistic and self-interested attitudes. This self-interested attitude, coupled with a lack of clear policies, mechanisms and guidance, weakens the role of ethical work climate in ensuring a publicly accountable organization (Kyal *et al.*, 2022). Whereas Adams and McNicholas (2007) and Kyal *et al.* (2022) emphasized self-interested behavior and lack of clear policies that may weaken the ethical work environment, the complexity of the ethics of the work environment and excessive pressure may also make it difficult even for those willing to align. According to Csehi and Schulz (2022), complex financial management and accountability rules may make it difficult to attain any process that can be considered transparent. Further, Nikanishi (2023) asserts that undue accountability pressure may negatively impact on the entity's efficiency in operations and quality of outputs.

In this study, however, the researchers took a positivist perception that an ethical work climate enhances public accountability. An ethical work climate is essential in influencing the moral behavior of individuals within organizations (Loke, Ismail, & Fatima, 2022; AL-Shboul, 2024). According to Österberg and Licht (2023), for public entity managers to be perceived as transparent and accountable, they have to be willing to traverse a multifaceted arena of accountabilities where differing requirements are often expected. Koeswayo, Handoyo, and Hasyir (2024) stipulate that in an organizational environment where ethical conduct is highly regarded, corruption tendencies can be diminished and public accountability enhanced. Based on the literature, therefore, an ethical work climate is positively related to public accountability.

H1. There is a positive relationship between ethical work climate and public accountability.

2.2.4 Conclusion on literature review. Based on the foregoing review of literature, it is noted that efforts to study public accountability have been made by various scholars. However, there is still limited literature on public accountability in the context of local authorities in developing economies, yet entities such as municipal local governments, are essential to the delivery of public services and still have various public accountability challenges. Further, there is still a dearth of literature on the role of ethical work climate as a factor in ensuring accountability of public institutions, yet it is observed to play an important part in the direction

of the behavior of employees. This study therefore, builds upon earlier works to extend the literature on the understanding of public accountability and endeavors to close these identified gaps in the literature on public accountability. The study diverges from earlier studies and makes a distinct contribution in explaining public accountability by the use of the role of ethical work climate in municipal local governments in a developing economy.

2.3 Conceptual framework

From the foregoing theoretical and literature review, [Figure 1 \(Appendix 1\)](#) provides the conceptual framework that demonstrates the hypothesized relationships between ethical work climate, along with its dimensions and public accountability.

3. Research methodology

3.1 Research design

The study applied a quantitative cross-sectional research approach ([Bonsu et al., 2023](#); [Ismael, Amani, Changelima, & Kazungu, 2024](#)). Data was collected using a structured questionnaire ([Bonsu et al., 2023](#)). Data was collected over a period of three months. The researchers' data collection efforts aimed at enabling the analysis and testing of hypothesized relationships ([Changelima et al., 2023](#); [Fayaz & Gulzar, 2024](#)) between ethical work climate and its dimensions and public accountability.

3.2 Study population and sampling procedure

3.2.1 Study population. The study population comprised of 31 municipal councils and 89 municipal divisions, making a total of 120 municipal local governments in Uganda.

3.2.2 Sampling procedure. A sample of 92 municipal local governments was selected using the Krejcie and Morgan Table ([Krejcie & Morgan, 1970](#)). Utilizing the stratified proportionate sampling technique, 24 municipal councils and 68 municipal divisions resulted. The composition of the study population and sample size is shown in [Table I \(Appendix 2\)](#). Simple random sampling was then applied to finally select the 24 municipal councils from the total population of 31 and the 68 municipal divisions from the total population of 89 across the country.

3.2.3 Respondents and response rate. Questionnaires were distributed to ten respondents in each of the 24 municipal councils and five respondents in each of 68 municipal divisions, making a total of 580 questionnaires distributed. The respondents were senior technical staff and councilors in local governments. In terms of response rate, a total of 521 (89.8%) usable questionnaires were obtained on collection. A total of 88 (95.7%) out of 92 municipal local governments provided responses. Of the 521 respondents, 334 (64.1%) were males and 187 (35.9%) were females.

3.3 Instrument design and procedure for data collection

3.3.1 Instrument design. The questionnaire was designed based on study variables and items found on a review of theoretical and empirical literature, and questionnaires of earlier scholars, adapted to the current study ([Khanam & Tarab, 2023](#); [Ismael et al., 2024](#)). The questionnaire items were anchored on a six-point scale. The scale ranged from 1 = Completely False at the lower end of the spectrum to "6 = Completely True to" at the upper end of the spectrum.

3.3.2 Control for common methods bias. CMB was first dealt with using procedural approaches like eliminating double-barreled and ambiguous items, long questionnaire items and excluding midpoint responses ([Podsakoff, MacKenzie, Lee, & Podsakoff, 2012](#); [Hill, Johnson, Greco, Boyle, & Walter, 2021](#)). Statistically, CMB was tested using the Harman Single Factor method ([Harman, 1976](#)). According to [Harman \(1976\)](#), if the total variance extracted by one factor is below 50%, it implies the absence of CMB. The test was applied on all items of the independent variable and returned results below 50% indicating that the study

was free of CMB. Table II (Appendix 3) shows the total variance explained using the Harman single-factor extraction test through SPSS. Further, statistical testing of CMB was also done in PLS-SEM on all instrument items and study variables using Variance Inflationary Factors. According to Kock (2015), in the PLS-SEM model, if the items, constructs and variables return VIFs below 3.3, the indication is that there is no CMB. The results of CMB analysis using VIFs through PLS-SEM confirmed the absence of CMB. The questionnaire items and the resultant VIFs are provided in Table III (Appendix 4).

3.3.3 *Pretesting of the questionnaire.* The research instrument was subjected to validation by experts with several years of experience (Elena, Hugo, & Willibald, 2012; Tukamuhabwa, Mutebi, & Isabirye, 2023) in public accountability in developing economies. These included five academicians with PhDs as well as five practitioners with PhDs or professional qualifications such as ACCA and CPA. The calculated overall average Content Validity Index (CVI) was 0.83. In accordance with Elena *et al.* (2012), a CVI of 0.7 and above is sufficient.

3.3.4 *Data collection and ethical considerations.* The research was approved by an ethics review board before commencement. Before data collection, permission was also sought from the participating institutions and respondents were informed about the study purpose (Saunders, Lewis, & Thornhill, 2019). The questionnaires were distributed physically by the researchers as well as electronically via email. The participants were assured of the confidentiality of their responses. The respondents signed consent forms showing willingness to participate in the study. The questionnaires were returned via email or physically collected from the participants. Questionnaires were coded for analysis of findings to ensure anonymity of the respondents (Heaton, 2022).

3.4 Data analysis

3.4.1 *Reliability and validity tests.* Data instruments were checked for reliability using Cronbach's alpha and composite reliability coefficients, returning results of 0.7 and above (Henseler, Hubina, & Ray, 2016; Hair *et al.*, 2021; Fayaz & Gulzar, 2024). Questionnaire content validity was tested using experts in public accountability. Construct validity was tested on two fronts, convergent validity and discriminant validity. Convergent validity was tested using exploratory and confirmatory factor analyses. Communalities were applied for exploratory factor analysis. Items with loadings of 0.5 or more were taken in at exploratory factor analysis. Using principal component analysis with varimax rotation, factors with eigenvalues greater than 1 were extracted.

Confirmatory factor analysis was also conducted to examine the quality of the measurement model constructed. Based on Henseler *et al.* (2016) and Hair *et al.* (2021), the key parameters of model fit for Partial Least Squares (PLS) Structural Equation Modeling (SEM) are the Standardized Root Mean Square Residual (SRMR) which is less than 0.1, Unweighted Least Squares Discrepancy (dUSL) greater than 1, Coefficient of determination (R^2), Cronbach's Alpha (α) greater than 0.7, Composite Reliability greater than 0.7, HTMT Ratio less than 1 and Average Variance Explained (AVE) greater than 0.5. The study model satisfied the conditions of suitability as recommended by Henseler *et al.* (2016) and Hair *et al.* (2021). The measurement model statistics showing composite reliability and AVE are provided in Table IV (Appendix 5). The HTMT analysis for discriminant validity returned values below 0.9, as shown in Table V (Appendix 6), implying that the independent variable factors were unique in comparison to each other.

3.4.2 *Testing of relationships.* Examination of study relationships was first done utilizing Pearson Product Moment Correlation Analysis under the SPSS Version 26. Testing of study hypotheses was then undertaken using PLS SEM (PLS-SEM) and bootstrap analysis (Hair *et al.*, 2021). PLS-SEM was used for modeling because it provides solutions with small sample sizes but also works well with large samples with complex modeling requirements (Hair *et al.*, 2021). Further, PLS-SEM does not require restrictive data normality assumptions and can normalize data from small samples for extended analytical procedures (Hair *et al.* (2021). The results of Pearson correlation and PLS-SEM analyses are presented in Table VI (Appendix 7) and Table VII (Appendix 8).

4. Findings

The main objective of the study was to examine the relationship between ethical work climate and public accountability. The study had three sub-hypotheses based on the three conceptualized constructs of ethical work climate in the study, namely, caring-based, law and code-based and rules-based ethical work climates and their association with public accountability. The main study hypothesis focused on the overall relationship between ethical work climate and public accountability, to address the main objective of the study.

4.1 Correlation analysis

Relationships between the study variables were first examined by means of Pearson product moment correlation coefficient analysis. Table VI (Appendix 7) provides the correlation coefficients. The findings showed positive and significant relationships between ethical work climate, as well as its three constructs and public accountability. The findings revealed a strong positive relationship between; a caring based ethical work climate and public accountability ($r = 0.394, p < 0.05$), a law and code based ethical work climate and public accountability ($r = 0.388, p < 0.05$), a rules based ethical work climate and public accountability ($r = 0.370, p < 0.05$) and, the overall independent variable of ethical work climate and the public accountability dependent variable ($r = 0.579, p < 0.05$).

4.2 Hypothesis testing

The next stage on testing the hypothesized relationships was undertaken with the use of PLS-SEM. Summary results of PLS-SEM analysis on testing the hypotheses are shown in Table VII (Appendix 8). The findings from testing the hypotheses in Table VII (Appendix 8) revealed positive and significant relationships between ethical work climate and its constructs and public accountability. The findings on the sub-hypotheses and the main hypothesis of the study, shown in Table VII (Appendix 8) are described in Sections 4.2.1 to 4.2.4.

4.2.1 H1a: *There is a positive relationship between a caring-based ethical work climate and public accountability.* The results show a positive and significant relationship between a caring-based ethical work climate and public accountability (H1a: $\beta = 0.259, t = 23.721, P = 0.000$). The implication is that a positive change in a caring-based ethical work climate leads to a positive change in public accountability. Therefore, the sub-hypothesis was supported. A caring attribute of the ethical work climate implies that staff are available to look out for the good of each other. When senior staff in the organization welcome new staff and train them on key areas that concern public accountability at the individual and collective levels, public accountability is enhanced. In the municipal local governments, staff have a culture of supporting each other as a work family because they recognize that non-performance of one individual in a team can affect the performance of the entire work team. Therefore, staff endeavor to support their colleagues to learn ways of behavior and practices that are valuable to upholding public accountability.

4.2.2 H1b: *There is a positive relationship between a law and code-based ethical work climate and public accountability.* The results show a positive and significant relationship between a law and code-based ethical work climate and public accountability (H1b: $\beta = 0.272, t = 24.421, P = 0.000$). This suggests that a positive change in a law and code-based ethical work climate leads to a positive change in public accountability. Therefore, the sub-hypothesis was supported. The availability of laws and codes is a fundamental feature of public accountability. In the public sector in Uganda and in many countries across the globe, public accountability requirements, procedures and processes are embedded within the financial management, accounting and public accountability laws. The laws and regulations are essential in shaping the ethical code of conduct of the individual staff and subsequently, a publicly accountable organization.

Along with laws and regulations, various public officers, for example, accountants, engineers and lawyers, have professional bodies to which they belong. The professional bodies provide ethical codes to which their members are required to comply. Compliance with the provisions of the codes ensures that members maintain accountable behavior.

4.2.3 *H1c*: *There is a positive relationship between a rules-based ethical work climate and public accountability.* The results show a positive and significant relationship between a rules-based ethical work climate and public accountability (*H1c*: $\beta = 0.258, t = 21.936, P = 0.000$). This suggests that a positive change in a rules-based ethical work climate leads to a positive change in public accountability. Therefore, the sub-hypothesis was supported. Organizations develop internal policies that guide their staff on expectations of performance, procedures and processes to be followed in performance, reporting lines and the features of reporting to account for responsibilities conferred. Internal policies contribute to the definition of the acceptable behavior of the individual staff and shape the ethics of the work environment of a public organization. The internal policies, guidelines, manuals, processes and procedures in many instances provide comprehensive guidance on what will constitute a publicly accountable individual, and on a collective level, a publicly accountable organization.

4.2.4 *H1*: *There is a positive relationship between ethical work climate and public accountability.* The results reveal a positive and statistically significant relationship (*H1*: $\beta = 0.148, t = 2.866, P = 0.004$). Therefore, the main hypothesis was supported. The implication is that a positive change in ethical work climate is associated with a positive change in public accountability. This suggests that improvements in the factors that constitute ethical work climate have the potential to lead to improvements in public accountability. The findings indicate that enhancements in ethical work climate in the form of care for others by organizational staff, laws and codes and internal policies substantially define and shape accountability in municipal local governments.

5. Discussion

The study examined the relationship between ethical work climate and public accountability. The results showed a positive and significant relationship between ethical work climate and public accountability. The discussion of this relationship is provided in four sections. The first three sections relate to the three sub-hypotheses on the dimensions of ethical work climate, namely, (1) caring, (2) law and code and (3) rules, and their relationship with public accountability. The fourth section discusses the overall relationship between ethical work climate and public accountability, giving focus to the main study hypothesis and addressing the main study objective. The discussion is presented as follows.

5.1 Caring-based ethical work climate and public accountability

The research results revealed a positive and significant relationship between a caring based ethical work climate and public accountability. The implication is that improvements in a caring-based ethical work climate lead to improvements in public accountability. The employee caring perspective of the ethical work climate implies that staff are available to look out for the good of each other. This suggests that senior staff make themselves available to support new staff on key areas that concern public accountability. Staff support in training others on practices that are valuable for a publicly accountable individual in the organization.

The findings are in line with [Sembiring et al. \(2020\)](#), who assert that when employees observe that there is impartiality in the organization and managers care about their staff, they attain contentment with their jobs and strive to perform better. The findings also agree with [Neo et al. \(2023\)](#), [Fayaz and Gulzar \(2024\)](#) and [AL-Shboul \(2024\)](#) who stipulate that when individuals perceive conduct that is valued, fostered and rewarded in the organization's environment, it forms a basis against which they psychologically want their performance to be gauged against and also encourage their work colleagues to strive towards the same standards.

5.2 Law and code-based ethical work climate and public accountability

The findings revealed a positive and significant relationship between a law and code-based ethical work climate and public accountability. This implies that enhancements in a law and code-based ethical work climate lead to enhancements in public accountability. This indicates that, besides the caring staff attitude, the laws and codes under which the municipal local governments are administered are a key feature of public accountability. In the Ugandan context, as well as several other countries worldwide, the requirements for public accountability are entrenched within the laws pertaining to the management of public finances, accounting and accountability. The laws and regulations are central in weaving the fabric of the ethical code of conduct of the individual staff and the ethics of the work environment, subsequently leading to publicly accountable municipal local governments.

Hand in hand with laws and regulations, several public officers have professional bodies to which they belong. The professional bodies provide ethical codes to which their members are required to comply. Compliance with the provisions of the codes of the professional bodies ensures accountable individuals. Therefore, when employees follow the provisions of laws and regulations and professional codes within which the municipal local government operates, public accountability is upheld. The current study findings are in accord with [Uche et al. \(2015\)](#), who state that the perceptions of employees on supervisors' expectations in terms of compliance with rules and procedures of public accountability are associated with employee work output and the performance of the entire organization. The findings also agree with [Diansari et al. \(2023\)](#) and [AL-Shboul \(2024\)](#), who stress that ethical work climate encompasses the laws and regulations that employees are required to comply with so as to be evaluated as acting in ways that are permissible in the organization.

5.3 Rules-based ethical work climate and public accountability

The findings revealed a positive and significant relationship between a rules-based ethical work climate and public accountability. This means that positive developments in a rules-based ethical work climate lead to enhancements in public accountability. Therefore, in addition to the caring attitude and laws and professional codes, organizations' internal policies play an important role in defining acceptable modes of behavior for which individuals are viewed as accountable. The internal policies make a significant contribution to defining permissible moral values of individual employees and provide a framework within which the ethics of the work environment of a publicly accountable organization are constructed. The internal policies, guidelines and manuals often provide detailed guidance on what constitutes publicly accountable individuals and organizations.

The study findings are in agreement with [Dutta and Mishra \(2023\)](#), who assert that behavioral requirements engrained in the organization's internal policies substantially contribute to the positive consequences of the ethical work climate in affecting the practices and routines of individual employees and the organization as a whole. The findings also agree with [Tetlock \(1985\)](#) and [Maine et al. \(2023\)](#), who assert that when individuals are required to account for their decisions and actions, such a requirement becomes a restriction on the actions they can take. The internal policies are a significant contributor to enhancing public accountability. Whereas [Nikanishi \(2023\)](#) asserts that accountability pressure may negatively impact the entity's efficiency, the current study provides evidence that the interplay of forces comprising the ethical work climate leads to improvements in public accountability.

5.4 Ethical work climate and public accountability

In line with the main study objective and the corresponding hypothesis, the study examined the relationship between ethical work climate and public accountability. The findings showed a positive and significant association between ethical work climate and public accountability. Therefore, an enhancement in the factors that comprise ethical work climate leads to an enhancement in public accountability. The ethical work climate shapes the individual

employees' moral behavior and subsequently accountable behavior at the overall organizational level. From the foregoing discussion, the ethical work climate, reflected in its dimensions of staff caring attitude, laws and codes and internal policies, plays a fundamental role in building a publicly accountable organization.

The findings are in accord with [Loke et al. \(2022\)](#) and [AL-Shboul \(2024\)](#), who assert that ethical work climates are essential in influencing the ethical conduct of individuals within organizations. However, the study by [Loke et al. \(2022\)](#) was on ethical work climate and its influence on work-related ethical behavior in the National Audit Department of Malaysia. The study by [AL-Shboul \(2024\)](#) was conducted on the nexus between the code of business ethics, human resource supply chain management and corporate culture in commercial enterprises in Jordan, Saudi Arabia, Morocco and Egypt. The current study undertaken in Uganda contributes uniquely to academic literature by providing empirical evidence that an ethical work climate enhances public accountability in municipal local governments.

The study also validates the ethical work climate theory ([Victor & Cullen, 1987, 1988](#)) which asserts that organizations are social players that influence the behavior of their employees.

6. Conclusion and implications

The main objective of the study was to examine the relationship between ethical work climate and public accountability. The study applied a quantitative research design using a structured questionnaire for data collection. The findings revealed a positive association between ethical work climate and public accountability. All three constructs of ethical work climate, namely, caring, law and code and rules-based work climates, were found to be positively associated with public accountability. Hence, each of the ethical work climate dimensions makes a contribution to the overall impact of ethical work climate on accountability in public sector entities. When municipal local governments nurture a caring-based work environment, senior staff can find it more empowering to support new staff to improve in key areas that regard public accountability. In addition, when management gives attention to the requirements of laws, regulations and professional codes and instill measures to ensure staff follow them, more accountable behavior amongst employees can be realized. Further, when internal rules, policies and manuals are well designed, they provide comprehensive guidance on what constitutes publicly accountable individuals, which provides a significant contribution to enhancing accountability in a public organization. Therefore, an ethical work climate plays a significant role in contributing to improvements in accountability of public sector organizations.

From the theoretical perspective, the study was underpinned by the ethical work climate theory to explain the association between ethical work climate and public accountability. In line with the study, the ethical work climate theory provides a comprehensive examination of ethical work climate in explaining accountable behavior in organizations. This is depicted through compliance with laws and codes to which the organization subscribes, attention to organizational rules and nurturing of a caring attitude where a staff gives attention to the well-being of others and support them to be more compliant in regard to organizational ethical requirements. The current study has therefore provided additional credence to the ethical work climate theory in explaining the importance of the ethical work climate in shaping accountable behavior at the employee level as well as at the organizational level in public sector organizations.

From the practical perspective, the study has shown that an ethical work climate enhances accountable behavior at the individual staff level and consequently at the overall organizational level. Each of the three dimensions of ethical work climate examined in the study, which are caring, law and code and rules positively and significantly contributes to ethical behavior and accountability in public sector institutions. The culmination of all these factors provides an ethical work climate within which organizational members are expected to conduct themselves as they perform their roles to enable government institutions to be accountable to the public. It is paramount for managers in public sector entities to ensure that:

(1) laws, regulations and codes that directly affect their public organizations are adequately reviewed to ensure that employees are fully informed of their requirements and trained for compliance, (2) key ethical requirements on staff behavior are well elaborated within the internal policies and guidelines and widely circulated within the public organization and all staff sensitized on how to adhere to such requirements, (3) penalties for non-compliance with laws, regulations and internal policies are clearly spelled out in the internal policies, manuals and guidelines, (4) new staff are oriented and old staff are often provided with refresher trainings on the organizational ethical requirements and, (5) approaches that motivate staff to be more caring to organizational objectives and fellow staff are nurtured, for example providing recognition such as employee of the year for outstanding staff. These approaches can improve staff accountable behavior and enhance accountability in public organizations.

The current study has some limitations that can provide a foundation for further research. The study focused only on municipal local governments, excluding other types of public sector entities. It may be found necessary to carry out related studies in other types of public sector entities. In terms of methodology, the study applied a quantitative research design to investigate the association between ethical work climate and public accountability. Whereas the methodology was found suitable by the researchers, it is also probable that other studies can be undertaken applying a qualitative or a mixed methods approach. Quantitative research usually does not attend to exhaustive views of participants because it is regularly based on pre-coded, structured instrument items. Therefore, whereas the quantitative research design can provide more methodically verifiable and generalizable study results, the qualitative research design applying semi-structured interviews can provide key informants an opportunity to voice their views much beyond preset researcher perspectives. Despite the research limitations, the findings of the current study remain relevant.

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Supplementary material

The supplementary material for this article can be found online.

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