Al-Hikmah Journal of Politics and Public Administration

ISSN (Print): 3121-8814

Volume 1, Number 2, June 2026

ETHICAL LEADERSHIP AND INSTITUTIONAL ACCOUNTABILITY IN PUBLIC ADMINISTRATION: EVIDENCE FROM ILORIN, KWARA STATE

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Abstract

Ethical leadership is widely recognised as a driver of institutional accountability, yet context-specific empirical evidence from Nigerian sub-state settings remains limited. This study examined the relationship between ethical leadership and institutional accountability in public administration in Ilorin, Kwara State, with specific objectives to assess the level of ethical leadership among public servants, examine the level of institutional accountability, determine the relationship between the two constructs, and identify the major factors shaping both. A quantitative descriptive survey design was adopted, and data were collected from 356 civil servants drawn from five Kwara State ministries and agencies using multi-stage stratified random sampling. The structured questionnaire was grounded in Brown et al.'s (2005) Ethical Leadership Scale and Li et al.'s (2025) multi-level accountability framework, with all constructs achieving Cronbach's alpha values above 0.79. Descriptive analysis revealed moderate-to-high ethical leadership and moderate institutional accountability, with bureaucratic accountability strongest and social accountability weakest. Pearson's correlation confirmed a significant, positive and moderately strong relationship between ethical leadership and institutional accountability [r(354) = 0.647, p = .000], while multiple regression identified ethical leadership as the single strongest predictor (β = 0.521) even after controlling for contextual factors, jointly explaining 50.7% of the variance. Political interference was the dominant inhibiting factor. Both null hypotheses were rejected. The study concludes that ethical leadership is essential to improving institutional accountability in Ilorin's public administration and recommends investment in ethical leadership development alongside structural reforms to curb political interference.

Keywords: *Ethical Leadership, Institutional Accountability, Public Administration, Political Interference, Governance*

Introduction

Ethical leadership has become central to modern public administration because public institutions are expected not only to deliver services but also to preserve trust, fairness and public value (Okoye, 2025; Ellapan *et al.*, 2025). Public-sector research consistently shows that ethical behaviour and leadership are linked with accountability, transparency, integrity and improved organisational performance (Ojogbo & Odor, 2025; Okorie *et al.,* 2025), while Li *et al.* (2025) confirm that accountability operates at individual, organisational and institutional levels simultaneously. Despite growing recognition of these linkages, accountability and transparency remain persistent concerns in the Nigerian public sector, with fraud, corruption and financial misstatement enduring even where formal legal reforms exist (Omoniyi & Akintoye, 2024). El Hamad *et al.* (2024) further show that contextual constraints and limited transparency weaken public accountability even when reporting mechanisms are in place.

Kwara State provides a relevant sub-national setting for this enquiry. Ameen *et al.* (2023) found that leadership styles significantly predict organisational performance among civil servants in Ilorin, and Ariyo-Edu *et al.* (2024) demonstrated that internal audit efficiency supports accountability in Kwara State MDAs. However, neither study specifically examined ethical leadership as a distinct construct or its direct relationship with institutional accountability. This gap is consequential: without evidence on whether civil servants perceive ethical leadership as driving accountable conduct and transparent decision-making, policymakers lack the empirical basis to design targeted interventions. The present study fills this gap by examining the relationship between ethical leadership and institutional accountability in public administration in Ilorin, Kwara State, with a view to generating locally grounded evidence that can guide leadership development and governance reform (Li *et al.,* 2025; Okoye, 2025).

Literature Review

Ethical leadership is defined as a leader's demonstration of normatively appropriate conduct through personal actions and interpersonal relationships, and the active promotion of such conduct among followers (Brown & Treviño, 2006). In the public sector, ethical leadership shapes organisational culture and subordinate behaviour; leaders who act with integrity, fairness and transparency set the behavioural tone for the entire institution (Okoye, 2025; Ellapan *et al.,* 2025). Institutional accountability, in turn, refers to the multi-layered systems of answerability, oversight and enforcement through which public officials are held responsible for their actions; spanning bureaucratic (upward compliance), political (legislative and electoral oversight) and social (citizen-facing responsiveness) dimensions (Li *et al.,* 2025; Nwambuko *et al.,* 2026).

Empirical evidence from Nigeria consistently documents that ethical leadership attributes improve accountability-related outcomes. Ojogbo and Odor (2025) found that integrity and fairness significantly predicted service delivery in Delta State local governments, while Mustapha (2021) showed that ethical factors strengthened internal audit effectiveness in Kwara State MDAs. At the federal level, Iyoha and Oyerinde (2010) reported that higher ethical leadership in an agency corresponded with better expenditure accountability. Cross-institutional evidence indicates, however, that ethical leadership is necessary but not sufficient for accountability: political interference, weak sanctions and poor resource availability consistently suppress accountability outcomes regardless of individual leaders' conduct (Agbiboa, 2014; Olowu, 2018; Ezekiel, 2025). Table 1 summarises key findings from selected Nigerian studies.

Table 1: Summary of Key Findings from Selected Nigerian Studies on Ethical Leadership and Accountability

Study (Year)	Context	Key Variables	Findings
Mustapha (2021)	Kwara State MDAs	Integrity, competence, independence, internal audit	Integrity, competence and independence positively predicted internal audit effectiveness.
Ojogbo & Odor (2025)	Delta State local government	Integrity, fairness, accountability, service delivery	Integrity, fairness and accountability enhanced service delivery; concern for others was not significant.
Nwambuko *et al.* (2026)	Selected Nigerian MDAs	Integrity, transparency, accountability, public trust	Leadership ethics significantly predicted public trust; institutional factors strengthened the relationship.
Ezekiel (2025)	Federal civil service	Institutional weaknesses, corruption	Systemic weaknesses and political interference weaken accountability despite formal reforms.
Ariyo-Edu *et*	Kwara State	Internal audit,	Audit efficiency and

***al.* (2024)**	MDAs	accountability, performance	oversight significantly predicted accountability and performance.

Authors' compilation from reviewed literature

Theoretical Framework

This study draws on three complementary theoretical perspectives. Transformational Leadership Theory (Burns, 1978; Bass, 1985) frames ethical leadership as value-driven conduct that aligns organisational goals with societal welfare, thereby creating conditions for accountability. Social Contract Theory (Locke, 1980; Loewe *et al.*, 2021) posits that public authority is legitimated by service to citizens; ethical breaches violate this contract and undermine institutional credibility. The Public Service Accountability Model (Ayee, 2016) complements both by emphasising that accountability depends on systemic structures auditing, legislative oversight and citizen participation alongside individual leader behaviour. Together, these frameworks establish that ethical leadership creates the preconditions for accountability, but robust institutional mechanisms are required to sustain it.

Research Gap and Hypotheses

While national studies link ethical leadership to accountability outcomes in Nigerian MDAs, no published study has specifically examined this relationship in Ilorin or measured it through a structured survey instrument calibrated to the multi-level accountability framework. Prior Kwara State research has focused on general leadership styles (Ameen *et al.*, 2023) and internal audit efficiency (Ariyo-Edu *et al.*, 2024) rather than ethical leadership per se. The present study fills this gap. Based on the reviewed literature and theoretical framework, the following null hypotheses were tested at $\alpha = 0.05$:

H_{01}: There is no significant relationship between ethical leadership and accountability in public administration in Ilorin, Kwara State.

H_{02}: There is no significant relationship between ethical leadership and the major factors affecting accountability in public administration in Ilorin, Kwara State.

Methodology

Research Design

A quantitative descriptive cross-sectional survey design was employed. This approach was appropriate for measuring and establishing the relationship between ethical leadership and institutional accountability as perceived by civil servants at a single point in time across multiple institutions (Creswell & Creswell, 2018; Bryman, 2016).

Population, Sample and Sampling Technique

The accessible population comprised approximately 3,200 civil servants in five Kwara State MDAs in Ilorin: the Ministries of Finance, Education, Health, Justice, and the State Planning Commission (Kwara State Civil Service Commission, 2023). These five MDAs were purposively selected based on three criteria: (i) their core governance and public service delivery mandates, which make accountability outcomes directly observable; (ii) their representativeness of the principal functional domains of state government (fiscal, social, legal and developmental planning); and (iii) their prior relevance to accountability enquiries in Kwara State (Ameen *et al.*, 2023; Ariyo-Edu *et al.*, 2024). The sample size was determined using Yamane's (1967) formula [$n = N / (1 + Ne^2)$], yielding n = 356 at a 5% margin of error. A multi-stage stratified random sampling technique was employed: in Stage 1, the population was stratified by ministry; in Stage 2, proportional allocation was applied [$n_i = (N_i/N) \times n$]; and in Stage 3, respondents were selected within each stratum via ballot. Table 2 presents the sample distribution.

Table 2: Population Distribution and Proportional Sample Allocation across Selected MDAs

S/N	Ministry / Agency	Est. Staff Population	% of Total	Sample (n)
1	Ministry of Finance	720	22.5%	80
2	Ministry of Education	850	26.6%	95
3	Ministry of Health	800	25.0%	89
4	Ministry of Justice	480	15.0%	53
5	State Planning Commission	350	10.9%	39
	Total	**3,200**	**100%**	**356**

Kwara State Civil Service Commission (2023); Researcher's Computation (2025)

Of 392 questionnaires administered (including a 10% non-response buffer), 356 were returned fully completed, yielding a response rate of 90.8%, exceeding the 70% threshold for survey adequacy (Babbie, 2020).

Research Instrument

Data were collected using a structured questionnaire comprising five sections. Section A gathered demographic information. Sections B and C measured perceptions of ethical leadership (16 items across four dimensions) and institutional accountability (16 items across three dimensions) respectively, drawing on the Ethical Leadership Scale (Brown *et al.*, 2005) and the multi-level accountability framework (Li *et al.*, 2025). Section D assessed perceptions of the EL–accountability relationship (7 items), and Section E addressed enabling and inhibiting factors (8 items). All scale items used a five-point Likert format (Strongly Agree = 5 to Strongly Disagree = 1), with a criterion mean of 3.00 as the decision rule.

Validity and Reliability

Face and content validity were established through expert review by three senior academics and by anchoring items in validated scales (Brown *et al.*, 2005; Li *et al.*, 2025). Reliability was assessed via Cronbach's alpha on a 35-person pilot (Ministry of Works and Transport). All alpha values exceeded the 0.70 threshold (Nunnally, 1978), ranging from 0.79 to 0.89 across all constructs (Table 3).

Table 3: Cronbach's Alpha Reliability Coefficients for the Research Instrument

Construct / Dimension	No. of Items	Cronbach's α
Ethical Leadership (Overall)	16	0.89
Integrity & Honesty	4	0.87
Fairness & Justice	4	0.83
Transparency & Responsibility	4	0.85
Concern for Others	4	0.81
Institutional Accountability (Overall)	16	0.88
Bureaucratic Accountability	5	0.82
Political Accountability	5	0.80
Social Accountability	6	0.84
Relationship Between EL & Accountability	7	0.83
Factors Affecting EL & Accountability	8	0.79

Source: Pilot Study Data, 2025

Method of Data Analysis

Data were analysed using SPSS v27.0. Descriptive statistics (frequency counts, percentages, means and standard deviations) were used for demographic profiling and to describe levels of ethical leadership and accountability. At the inferential level, Pearson's Product-Moment Correlation Coefficient (PPMC) tested H_{01}, and Multiple Regression Analysis tested H_{02}, with significance set at $p \leq 0.05$ (Field, 2018; Pallant, 2020).

Results

Demographic Profile

Table 4 presents the demographic profile of the 356 respondents. Males constituted 60.1% (n = 214); most respondents were aged 40–49 (39.0%), held HND/B.Sc./B.A. degrees (55.1%), had served 11–20 years (40.4%), and were at GL 12–14 (36.8%). The Ministry of Education contributed the largest share (26.7%), consistent with proportional allocation.

Table 4: Demographic Profile of Respondents (n = 356)

Variable	Category	Frequency (n)	Percentage (%)
Sex	Male	214	60.1
	Female	142	39.9
Age Bracket	18–29 years	48	13.5
	30–39 years	112	31.5
	40–49 years	139	39.0
	50 years & above	57	16.0
Educational Qualification	WASC / SSCE	18	5.1
	OND / NCE	52	14.6
	HND / B.Sc. / B.A.	196	55.1
	Postgraduate (M.Sc./Ph.D.)	90	25.3
Years of Service	Less than 5 years	43	12.1
	5–10 years	89	25.0
	11–20 years	144	40.4
	Above 20 years	80	22.5
Grade Level	GL 01–06 (Junior Staff)	62	17.4

	GL 07–10 (Intermediate)	98	27.5
	GL 12–14 (Senior Staff)	131	36.8
	GL 15–17 (Management)	65	18.3
Ministry / Agency	Ministry of Finance	80	22.5
	Ministry of Education	95	26.7
	Ministry of Health	89	25.0
	Ministry of Justice	53	14.9
	State Planning Commission	39	11.0

Source: Field Survey, 2025

RQ1: Level of Ethical Leadership

Table 5 presents descriptive statistics for all 16 ethical leadership items . All four dimensions exceeded the criterion mean of 3.00. Integrity and Honesty was highest ($\bar{x}$ = 3.64, SD = 0.71), followed by Transparency and Responsibility ($\bar{x}$ = 3.57), Fairness and Justice ($\bar{x}$ = 3.45), and Concern for Others ($\bar{x}$ = 3.37). The overall ethical leadership mean was $\bar{x}$ = 3.51 (SD = 0.77), reflecting a moderate-to-high level of perceived ethical leadership in Ilorin's public service.

Table 5: Descriptive Statistics for Ethical Leadership (n = 356)

Statement / Dimension	**Mean ($\bar{x}$)**	**SD**	**Decision**
B1: Integrity and Honesty			
My leader is honest and truthful in all official dealings.	3.61	0.74	Agreed
My leader keeps his/her word and fulfils official promises.	3.74	0.68	Agreed
My leader discourages dishonest behaviour among staff.	3.52	0.79	Agreed
My leader demonstrates personal integrity in decision-making.	3.68	0.71	Agreed
Dimension Mean	**3.64**	**0.71**	**Agreed**
B2: Fairness and Justice			
My leader treats all staff fairly and without	3.42	0.82	Agreed

favouritism.			
My leader ensures discipline and rewards are applied equally.	3.31	0.85	Agreed
My leader listens to complaints and resolves them impartially.	3.58	0.76	Agreed
My leader makes decisions based on merit, not personal relationships.	3.49	0.79	Agreed
Dimension Mean	**3.45**	**0.79**	**Agreed**
B3: Transparency and Responsibility			
My leader clearly communicates reasons behind key decisions.	3.55	0.78	Agreed
My leader takes personal responsibility when things go wrong.	3.39	0.81	Agreed
My leader ensures relevant information is shared openly with staff.	3.62	0.74	Agreed
My leader leads by example in following organisational rules.	3.71	0.70	Agreed
Dimension Mean	**3.57**	**0.76**	**Agreed**
B4: Concern for Others and Public Interest			
My leader shows genuine concern for the welfare of staff and the public.	3.33	0.84	Agreed
My leader prioritises public interest over personal gain.	3.48	0.80	Agreed
My leader encourages staff to act ethically and serve the public.	3.27	0.87	Agreed
My leader sets a positive ethical example that staff can follow.	3.41	0.83	Agreed
Dimension Mean	**3.37**	**0.82**	**Agreed**
Overall Ethical Leadership Mean	**3.51**	**0.77**	**Agreed**

Field Survey, 2025

Note. Decision Rule: Mean ≥ 3.00 = Agreed; Mean < 3.00 = Disagreed. Scale bands: SA (4.50–5.00), A (3.50–4.49), U (2.50–3.49), D (1.50–2.49), SD (1.00–1.49).

RQ2: Level of Institutional Accountability

Table 6 presents results for the 16 accountability items . Bureaucratic accountability was the strongest dimension ($\bar{x}$ = 3.54), followed by political accountability ($\bar{x}$ = 3.23) and social accountability ($\bar{x}$ = 3.09). Two social accountability items fell below the criterion mean : citizens' ability to hold the organisation accountable ($\bar{x}$ = 2.98) and prompt responses to public enquiries ($\bar{x}$ = 2.94). The overall accountability mean was $\bar{x}$ = 3.29 (SD = 0.81), indicating a moderate level.

Table 6: Descriptive Statistics for Institutional Accountability (n = 356)

Statement / Dimension	**Mean ($\bar{x}$)**	**SD**	**Decision**
C1: Bureaucratic Accountability			
Public servants justify their official decisions to superiors.	3.72	0.69	Agreed
Rules, procedures and regulations are consistently followed.	3.58	0.75	Agreed
Public funds are used strictly for intended official purposes.	3.41	0.83	Agreed
Performance reports in my organisation are accurate and up to date.	3.64	0.72	Agreed
Sanctions are applied when staff violate official rules.	3.33	0.86	Agreed
Dimension Mean	**3.54**	**0.74**	**Agreed**
C2: Political Accountability			
My organisation responds to queries from oversight bodies.	3.28	0.84	Agreed
My organisation's activities are subject to legislative scrutiny.	3.19	0.88	Agreed
Leaders in my organisation are open to external audits.	3.35	0.82	Agreed

My organisation implements recommendations from oversight authorities.	3.22	0.86	Agreed
Leaders face consequences for failing to account for official actions.	3.11	0.90	Agreed
Dimension Mean	**3.23**	**0.81**	**Agreed**
C3: Social Accountability			
My organisation makes information on its activities accessible to the public.	3.15	0.89	Agreed
Citizens and civil society can hold my organisation accountable.	2.98	0.91	Disagreed
My organisation takes public complaints and feedback seriously.	3.21	0.86	Agreed
My organisation informs the public about how resources are used.	3.07	0.93	Agreed
My organisation's services are transparent to ordinary citizens.	3.18	0.88	Agreed
My organisation responds promptly and honestly to public enquiries.	2.94	0.94	Disagreed
Dimension Mean	**3.09**	**0.87**	**Agreed**
Overall Institutional Accountability Mean	**3.29**	**0.81**	**Agreed**

Field Survey, 2025

RQ3 (Descriptive): Perceived EL–Accountability Relationship

Table 7 shows that all seven perception items exceeded the criterion mean (range: $\bar{x}$ = 3.68–3.95), with an overall mean of $\bar{x}$ = 3.82 (SD = 0.62). The highest-rated item was the direct overall relationship statement ($\bar{x}$ = 3.95), indicating strong and consistent respondent agreement that ethical leadership drives accountability.

Table 7: Respondents' Perceptions of the Ethical Leadership–Accountability Relationship (n = 356)

Statement / Dimension	Mean ($\bar{x}$)	SD	Decision
When leaders behave ethically, staff are more likely	3.91	0.63	Agreed

to be accountable.			
Ethical conduct by leaders encourages transparency in use of public resources.	3.87	0.65	Agreed
Leaders who model integrity make it easier to enforce rules and standards.	3.74	0.69	Agreed
Accountability improves when leaders prioritise the public interest.	3.79	0.67	Agreed
Ethical leadership reduces the likelihood of corrupt practices.	3.83	0.64	Agreed
Absence of ethical leadership weakens accountability in my organisation.	3.68	0.72	Agreed
Overall, there is a positive relationship between ethical leadership and accountability.	3.95	0.60	Agreed
Overall Mean	**3.82**	**0.62**	**Agreed**

Field Survey, 2025

RQ4: Factors Affecting Ethical Leadership and Accountability

Table 8 shows all eight factors were rated significant . Enabling factors mean was $\bar{x}$ = 3.68 (SD = 0.74), led by strong institutional rules ($\bar{x}$ = 3.78). Inhibiting factors mean was $\bar{x}$ = 3.99 (SD = 0.68), led by political interference ($\bar{x}$ = 4.12, VGE) and opacity in appointments ($\bar{x}$ = 4.01, VGE). The higher inhibiting factors mean indicates that negative structural forces currently outweigh enabling ones.

Table 8: Descriptive Statistics for Factors Affecting Ethical Leadership and Accountability (n = 356)

Factor	Mean ($\bar{x}$)	SD	Extent	Decision
E1: Enabling Factors				
Strong institutional rules and regulations promote ethical leadership.	3.78	0.72	GE	Significant
Regular ethics and accountability training improves leaders' conduct.	3.65	0.76	GE	Significant
Effective oversight and monitoring	3.71	0.74	GE	Significant

mechanisms encourage accountability.				
A positive organisational culture supports ethical behaviour.	3.59	0.79	GE	Significant
Enabling Factors Mean	**3.68**	**0.74**	GE	**Significant**
E2: Inhibiting Factors				
Political interference by politicians weakens accountability.	4.12	0.61	VGE	Significant
Inadequate resources reduce the ability to enforce ethical standards.	3.94	0.67	GE	Significant
Weak sanctions for misconduct encourage unethical behaviour.	3.87	0.70	GE	Significant
Lack of transparency in appointments undermines ethical leadership.	4.01	0.64	VGE	Significant
Inhibiting Factors Mean	**3.99**	**0.68**	GE	**Significant**

Source: Field Survey, 2025

Note. VGE = Very Great Extent (4.50–5.00); GE = Great Extent (3.50–4.49); ME = Moderate Extent (2.50–3.49). Decision Rule: Mean ≥ 3.00 = Significant.

Hypotheses Testing

Test of Hypothesis One (H_{01})

H_{01}: There is no significant relationship between ethical leadership and accountability in public administration in Ilorin, Kwara State.

Table 9 presents Pearson's PPMC results. The correlation between ethical leadership and institutional accountability was $r(354) = 0.647$, $p = .000$ significant at $\alpha = 0.05$, exceeding the critical value of ±0.104. H_{01} was therefore rejected. The coefficient of determination ($r^2 = 0.419$) indicates that ethical leadership alone accounts for approximately 41.9% of the variance in institutional accountability.

Table 9: Pearson's Correlation Between Ethical Leadership and Institutional Accountability (n = 356)

Variable	**N**	**Mean ($\bar{x}$)**	**SD**	**Pearson r**
Ethical Leadership (EL)	356	3.51	0.77	

Institutional Accountability (IA)	356	3.29	0.81	
EL × IA Correlation				**r = 0.647****
p-value (2-tailed)				**p = .000**
Significance Decision				**H_{01} Rejected**

Field Survey, 2025; SPSS Output, 2025

*Note. **p < .01 (2-tailed). Critical value: r(354) at α = .05 = ±0.104.*

Test of Hypothesis Two (H_{02})

H_{02}: There is no significant relationship between ethical leadership and the major factors affecting accountability in public administration in Ilorin, Kwara State.

Table 10 presents the multiple regression results. The model was statistically significant [$F(5, 350) = 71.84$, $p = .000$, $R^2 = 0.507$, Adj. $R^2 = 0.499$], explaining 50.7% of the variance in institutional accountability. Ethical leadership was the strongest predictor ($\beta = 0.521$, $t = 9.32$, $p = .000$). Political interference was the only negative predictor ($\beta = -0.214$, $t = -4.12$, $p = .000$). Organisational culture ($\beta = 0.183$), regulatory oversight ($\beta = 0.176$) and resource availability ($\beta = 0.142$) were all positive and significant. H_{02} was rejected.

Table 10: Multiple Regression Analysis: Predictors of Institutional Accountability (n = 356)

Predictor Variable	**B**	**Std. Error**	**β**	**t**	**p**
(Constant)	0.412	0.187		2.203	.029
Ethical Leadership (EL)	0.487	0.052	0.521	9.32	.000*
Organisational Culture	0.163	0.047	0.183	3.47	.001*
Political Interference	-0.196	0.048	-0.214	-4.12	.000*
Resource Availability	0.131	0.045	0.142	2.89	.004*
Regulatory Oversight	0.158	0.049	0.176	3.21	.001*
Model Summary: R = 0.712, R^2 = 0.507, Adj. R^2 = 0.499, F(5, 350) = 71.84, p = .000					
Significance Decision: H_{02} Rejected					

Source: Field Survey, 2025; SPSS Output, 2025

*Note. *p < .05. Dependent variable: Institutional Accountability. Predictors: Ethical Leadership, Organisational Culture, Political Interference, Resource Availability, Regulatory Oversight.*

Discussion

The finding that ethical leadership was at a moderate-to-high level ($\bar{x}$ = 3.51) is consistent with Okoye (2025), who documented that Nigerian public administrators demonstrate value -based leadership when institutional conditions support it . The Integrity and Honesty dimension scored highest ($\bar{x}$ = 3.64), aligning with Ellapan *et al.* (2025), who identified integrity and transparency as the primary behavioural anchors of ethical leadership globally . The lowest score on Concern for Others ($\bar{x}$ = 3.37) mirrors Ojogbo and Odor (2025), who found this dimension statistically insignificant in Delta State suggesting it remains underdeveloped across Nigerian public sector contexts and warrants targeted attention.

The hierarchical ordering of the four ethical leadership dimensions is theoretically instructive. Integrity and Honesty ($\bar{x}$ = 3.64) and Transparency and Responsibility ($\bar{x}$ = 3.57) scored higher than Fairness and Justice ($\bar{x}$ = 3.45) and Concern for Others and Public Interest ($\bar{x}$ = 3.37). This pattern suggests that leaders are more readily perceived as honest and transparent than as genuinely fair or sincerely committed to citizen welfare. The relatively lower score on Concern for Others is particularly significant, given that public interest orientation is the ethical leadership dimension most directly linked to institutional accountability and service quality. Ojogbo and Odor (2025) reported a strikingly similar pattern in Delta State local government, where the concern for others dimension failed to reach statistical significance alongside integrity and fairness, indicating that this dimension remains systematically underdeveloped in Nigerian public sector leadership. Lorenz (2025) explains this deficit through a value congruence lens: when leaders' personal values diverge from the public service ethos, concern for citizen welfare is typically the first dimension to suffer, as it requires the highest degree of other-centredness and the lowest tolerance for self-interest. These convergent findings across multiple Nigerian contexts suggest a structural deficit rather than a local anomaly, pointing to the need for ethics-centred leadership development that specifically cultivates public-interest orientation.

The moderate standard deviations across all four ethical leadership dimensions (ranging from 0.71 to 0.82) are equally notable. They indicate that perceptions of ethical leadership were not uniformly shared across the sample, implying heterogeneity in leadership quality across the five ministries and across grade levels. Nwambuko *et al.* (2026) similarly found that leadership ethics perceptions varied across Nigerian MDAs depending on institutional autonomy and enforcement culture. The demographic composition of the sample, with most respondents at GL 12–14 and over 62% having served more than ten years, lends credibility to these assessments. From a Transformational Leadership Theory perspective (Burns, 1978; Bass, 1985), the moderate-to-high pattern is consistent with institutions where some, but not all, leaders exhibit the inspirational, integrity-driven conduct characteristic of transformational ethical leadership. The results confirm the theory's partial applicability to Ilorin's public service and identify public-interest orientation and consistent fairness as dimensions where targeted intervention remains necessary.

Level of Institutional Accountability in Public Administration

The finding that institutional accountability in Ilorin's public administration was at a moderate overall level ($\bar{x}$ = 3.29, SD = 0.81) is consistent with the national picture documented in the broader Nigerian accountability literature . The sub -dimensional pattern bureaucratic accountability strongest ($\bar{x}$ = 3.54), political accountability moderate ($\bar{x}$ = 3.23), and social accountability weakest ($\bar{x}$ = 3.09); is both theoretically coherent and practically informative. The relative strength of bureaucratic accountability reflects the fact that internal compliance mechanisms adherence to regulations, financial reporting, and upward answerability to superiors are most directly enforced through formal supervision and sanctioning systems embedded in civil service operations. By contrast, social accountability, which depends on voluntary information disclosure, civic engagement infrastructure, and genuine responsiveness to citizen demands, is the dimension most vulnerable to Nigeria's persistent governance constraints, including restricted access to information, weak civic society capacity, and institutional opacity (Li *et al.*, 2025).

This sub-dimensional hierarchy resonates closely with Omoniyi and Akintoye (2024), who documented that despite constitutional and anti-corruption frameworks, transparency and accountability levels in Nigeria's public sector have deteriorated significantly, with the gap between formal accountability rules and actual responsiveness widening rather than narrowing . The two social accountability items that fell below the criterion mean citizens' ability to hold the organisation accountable ($\bar{x}$ = 2.98) and prompt, honest responses to public enquiries ($\bar{x}$ = 2.94) are precisely the accountability dimensions most dependent on political will and proactive institutional commitment, both of which remain constrained in the present context. Ezekiel (2025) made a parallel observation at the federal level, finding that institutions formally mandated to enforce accountability are rendered ineffective by systemic weaknesses and political interference, leaving a structural gap between de jure accountability rules and de facto administrative practice. The present study confirms this gap persists at the sub-state level in Kwara State.

The moderate political accountability score ($\bar{x}$ = 3.23) is particularly noteworthy given the critical role of legislative oversight in democratic governance. The lowest-rated item within this dimension "leaders face consequences for failing to account for official actions" ($\bar{x}$ = 3.11) reveals that even where oversight mechanisms nominally exist, enforcement and sanctioning are perceived as weak. This finding directly corroborates Agbiboa (2014), whose analysis showed that political patronage networks systematically insulate officials from accountability consequences in Nigerian MDAs, and Ayoade (2016), who demonstrated that elite capture neutralises formal accountability channels across levels of Nigerian government. From the Social Contract Theory perspective (Locke, 1980; Loewe *et al.,* 2021) that anchors this study, this deficit constitutes a fundamental breach of the implicit agreement between public institutions and citizens: public authority is delegated on the condition that it is exercised in the public interest and subject to meaningful answerability. Where consequences for failure are absent, the social contract is violated, and institutional legitimacy is progressively eroded. The present findings confirm this breach continues at the sub-state level in Kwara State, even as civil servants affirm moderate compliance with internal administrative procedures.

Relationship between Ethical Leadership and Institutional Accountability

The central finding of this study; a significant, positive and moderately strong relationship between ethical leadership and institutional accountability [$r(354) = 0.647$, $p = .000$] constitutes its most important empirical contribution. The rejection of H_{01} and the coefficient of determination ($r^2 = 0.419$) indicating that ethical leadership alone explains approximately 41.9% of the variance in institutional accountability provides robust, locally grounded quantitative support for a relationship that has been theoretically postulated and nationally observed but lacked direct empirical verification in Ilorin, Kwara State. This level of explained variance is substantial for a single predictor in social science survey research, confirming that ethical leadership is not merely symbolically important but a statistically significant driver of accountability outcomes in this setting. Furthermore, the strongly positive perceptions in Section D (overall mean $\bar{x}$ = 3.82, SD = 0.62), with respondents overwhelmingly agreeing that ethical leadership drives accountability, reduces corruption and strengthens administrative integrity peaking at $\overline{x} = 3.95$ for the direct overall relationship statement confirm that this statistical finding reflects a lived organisational reality rather than an artifact of measurement.

The theoretical mechanism through which this relationship operates has been articulated by Brown and Treviño (2006), whose social learning framework established that ethical leaders function as behavioural role models whose conduct is observed, cognitively processed and emulated by subordinates. In the public administration context, civil servants who consistently observe leaders demonstrating integrity, fairness, transparency and public-interest orientation internalise these norms as shared standards of conduct; reducing opportunistic behaviour, improving reporting accuracy, and strengthening adherence to oversight requirements. This mechanism explains why ethical leadership accounts for 41.9% of variance in accountability: it does not merely set rules, it shapes the behavioural norms through which rules are interpreted and followed. This finding is directly consistent with Ojogbo and Odor (2025), who demonstrated a significant positive relationship between ethical leadership attributes and service delivery outcomes in Delta State local government through accountability-mediated processes; and with Nwambuko *et al.* (2026), who found that leadership ethics significantly predicted public trust across selected Nigerian MDAs. At the international level, Lorenz (2025) confirmed that ethical leadership significantly enhances employee engagement and organisational identification through value congruence mechanisms, independently corroborating the centrality of leader ethics to organisational conduct. These convergent findings across different methodologies, governance levels and national contexts strengthen confidence in the present study's conclusions.

The moderate rather than strong magnitude of the correlation ($r = 0.647$) is theoretically appropriate and should not be interpreted as a limitation. Peters (2010) notes that institutional structures, regulatory capacity and political context independently determine how much of a leader's ethical conduct translates into systemic accountability outcomes. The coefficient is strong enough to confirm that ethical leadership is a dominant driver of accountability, and moderate enough to leave explanatory space for the structural factors that the regression analysis proceeds to identify.

Factors Affecting Ethical Leadership and Accountability

The multiple regression model ($R^2 = 0.507$, Adj. $R^2 = 0.499$, $F(5, 350) = 71.84$, $p = .000$) reveals that the combined model of ethical leadership and four contextual factors explains 50.7% of the variance in institutional accountability an improvement of 8.8 percentage points over ethical leadership alone ($r^2 = 0.419$). This incremental gain quantifies what governance scholars have long argued qualitatively: structural conditions independently and significantly shape accountability, and must be addressed alongside leadership development in any comprehensive reform strategy. Crucially, however, ethical leadership retained the largest individual standardised coefficient ($\beta = 0.521$, $t = 9.32$, $p = .000$) even after these contextual factors were fully controlled confirming that the individual conduct of leaders exercises an independent, dominant and irreplaceable influence on institutional accountability that cannot be substituted by structural reforms alone. This finding is consistent with Brown and Treviño (2006) and Okoye (2025), both of whom argued that leader behaviour is the proximate determinant of ethical climate, with structural factors operating as enabling or constraining conditions rather than primary causes.

Political interference emerged as the only negative and significant predictor ($\beta = -0.214$, $t = -4.12$, $p = .000$), confirming that increased political intrusion into administrative processes significantly suppresses accountability outcomes. This result carries particular weight given that respondents also rated political interference as the single highest -impact inhibiting factor ($\bar{x} = 4.12$, VGE), indicating that the statistical suppression effect is not merely theoretical but is keenly felt by civil servants at the operational level. Agbiboa (2014) provided the foundational analysis of this mechanism at the national level, showing that political patronage networks shield favoured officials from sanctions, distort resource allocation and erode the institutional trust that accountability depends upon. Olowu (2018) reinforced this view by documenting that weak enforcement of ethical codes driven by political pressure progressively decouples formal accountability structures from actual administrative behaviour. The present regression coefficient places a statistically precise weight on this effect at the sub-state level in Kwara State, confirming that it is not merely a feature of federal governance but is equally operative in state-level public administration.

Among the enabling predictors, organisational culture ($\beta = 0.183$, $p = .001$) was the strongest positive factor. This underscores the argument by Okorie *et al.* (2025) that the ethical climate of an organisation shaped by shared norms, informal expectations and observable leadership conduct is a powerful mediator of accountability behaviour independent of formal rules. When the dominant culture within a ministry normalises transparency, discourages rent-seeking and rewards compliance, civil servants experience social and normative pressure to maintain accountable conduct regardless of external political pressures. Regulatory oversight was the second positive predictor ($\beta = 0.176$, $p = .001$), confirming that formal oversight mechanisms including internal audit functions, legislative scrutiny and compliance monitoring independently strengthen accountability when they are operational. This is precisely the argument of Ayee's (2016) Public Service Accountability Model, which contends that auditing systems, citizen oversight and performance management mechanisms are indispensable structural complements to individual ethical leadership in African governance. Resource availability, while the smallest significant predictor ($\beta = 0.142$, $p = .004$), confirms that adequate staffing, funding and operational infrastructure constitute a structural precondition for accountability enforcement a finding directly reinforced by Ariyo-Edu *et al.* (2024), who demonstrated in the same Kwara State context that resource sufficiency and internal audit capacity were significant predictors of accountability and performance outcomes.

The descriptive finding that the mean for inhibiting factors ($\bar{x} = 3.99$) substantially exceeded the mean for enabling factors ($\bar{x} = 3.68$) is perhaps the most sobering result of the entire study. It signals that civil servants in Ilorin perceive the forces working against ethical leadership and accountability as currently stronger than those working in its favour. This net negative structural balance aligns with the national pattern documented by Omoniyi and Akintoye (2024) and with Mustapha's (2021) findings in Kwara State, where structural constraints were shown to impose a persistent ceiling on accountability improvements. The practical implication is direct: even substantial improvements in ethical leadership through training and incentive reforms will be curtailed by structural inhibitors, particularly political interference and opacity in appointments, unless parallel institutional reforms are pursued. These regression findings validate the study's theoretical architecture: ethical leadership is the dominant individual-level driver of accountability, as Transformational Leadership Theory (Burns, 1978; Bass, 1985) and Social Contract Theory (Locke, 1980) predict, but structural enabling and inhibiting conditions must also be addressed, as the Public Service Accountability Model (Ayee, 2016) stipulates.

Conclusion and Recommendations

Conclusion

This study established that ethical leadership and institutional accountability are at moderate levels in selected Kwara State MDAs in Ilorin, with bureaucratic accountability relatively stronger than social accountability, and integrity the most developed dimension of ethical leadership. Most importantly, ethical leadership was found to have a significant, positive and moderately strong relationship with institutional accountability [$r(354) = 0.647$, $p = .000$], and remained the strongest predictor of accountability outcomes even when contextual factors were controlled ($\beta = 0.521$, $R^2 = 0.507$). Political interference emerged as the dominant inhibiting factor, while strong regulatory oversight, positive organisational culture and adequate resources strengthened accountability. Both null hypotheses were rejected, confirming that the ethical leadership–accountability nexus is a substantive and consequential relationship in Ilorin's public administration. These findings validate the study's theoretical framework and extend existing Nigerian evidence to a sub-state context that was previously underexplored empirically.

Recommendations

Based on the findings, the following recommendations are offered:

1. **Institutionalise ethical leadership development.** The Kwara State Government should establish mandatory, structured ethics training programmes for all civil servants at GL 07 and above, with emphasis on public-interest orientation and accountability responsibilities. The State Civil Service Commission should incorporate ethical leadership criteria into performance appraisal and promotion processes to reward demonstrated accountability.
2. **Curb political interference in MDAs.** The state legislature and relevant oversight bodies should enact and enforce clear legal boundaries separating political executive influence from the day-to-day administrative and financial decisions of civil servants. Whistle-blower protection and anonymous reporting mechanisms should be strengthened to enable staff to report unethical political pressure without fear of reprisal.
3. **Strengthen social accountability mechanisms.** Given that social accountability was the weakest dimension, MDAs should be required to publish quarterly performance and expenditure reports in accessible formats. Citizen feedback platforms including online portals and community engagement sessions should be integrated into the routine operations of all five studied ministries.

4. **Improve transparency in appointments and promotions.** The finding that opacity in appointments was the second-highest inhibiting factor ($\bar{x} = 4.01$) points to the need for merit-based, publicly advertised and clearly documented appointment processes in the civil service, with oversight by the State Civil Service Commission and relevant legislative committees.
5. **Invest in institutional capacity and resources.** Resource availability was a significant positive predictor of accountability ($\beta = 0.142$). The state government should ensure adequate budgetary allocation for oversight functions including internal audit units, compliance offices and regulatory monitoring to enable MDAs to enforce ethical standards effectively.

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