

**ETHICAL LEADERSHIP, PUBLIC RESPONSIBILITY AND ACCOUNTABILITY IN
NIGERIAN GOVERNANCE**

Dr. Donatus C. Ukulor (Rev.Fr.)
Department of Foundation and Arts Education
e.mail: donatus.ukulor@iaue.edu.ng

ABSTRACT

This conceptual paper examines the relationship among ethical leadership, public responsibility and accountability in Nigerian governance. It responds to a recurring analytical problem in public-sector ethics: ethical leadership is often treated as a matter of individual virtue or role-modelling, while accountability is treated as a set of formal rules, audits and reporting procedures. The paper argues that these perspectives become more useful when connected through the concept of public responsibility. Drawing on ethical-leadership scholarship, public-accountability theory, Nigerian public-service research and statutory governance instruments, the analysis clarifies the distinct but related functions of ethical leadership, public responsibility, transparency, answerability and enforcement. Brown, Treviño and Harrison's social-learning conception of ethical leadership is used to explain how leaders communicate ethical standards through conduct and reinforcement, while Bovens' actor-forum framework is used to explain accountability as an obligation to explain and justify conduct before a forum capable of questioning, judging and attaching consequences. The paper proposes an integrated Ethical Leadership-Responsibility-Accountability framework in which ethical leadership establishes normative standards, public responsibility translates public authority into duties of stewardship and reason-giving, and accountability subjects conduct to disclosure, scrutiny, judgment and corrective consequences. Nigerian institutions such as the Code of Conduct Bureau, the Freedom of Information Act, the Public Procurement Act, the Fiscal Responsibility Act and NEITI illustrate the formal architecture within which these processes operate. The paper concludes that ethical leadership should complement rather than substitute for enforceable accountability institutions, and that stronger governance depends on alignment between ethical example, public responsibility, information access, oversight and consistent institutional follow-through.

Keywords: Ethical leadership; public responsibility; accountability; governance; public ethics; Nigeria

INTRODUCTION

Public authority carries a distinctive ethical burden because it is exercised on behalf of people who do not possess equal control over public institutions, public resources or administrative information. Decisions taken by public office holders and senior public officials can affect access to services, allocation of resources, procurement, regulation, employment, public safety and the implementation of collective priorities. The question of ethical leadership in governance is therefore more demanding than the question of whether a leader is personally honest. It concerns how authority is exercised, what standards guide official decisions, whether public interests are treated as superior to private advantage, and whether officials can give reasons for the choices made in the name of the public.

Ethical leadership scholarship provides a useful starting point for this inquiry. Brown et al. (2005) conceptualised ethical leadership through a social-learning perspective in which leaders influence ethical conduct by modelling normatively appropriate behaviour and by communicating and reinforcing ethical standards. Brown and Treviño (2006) subsequently showed that ethical leadership is related to, but not reducible to, traits such as honesty, fairness or transformational leadership. The distinction is important in governance. A public leader may possess admirable personal qualities, yet public ethics additionally requires conduct that can be evaluated against legal duties, institutional procedures, professional standards and obligations to citizens. Public-

sector scholarship has therefore called for broader attention to the context in which ethical leadership operates, including the distinctive purposes, constraints and accountability relationships of public organisations (Shakeel et al., 2020).

Accountability constitutes the institutional side of this ethical problem. In its core sense, accountability involves being called to account for conduct. Mulgan (2000) warns that the term becomes analytically weak when it is expanded to cover every form of good administration, responsiveness or control. Bovens (2007) offers a more precise formulation: accountability involves a relationship in which an actor has an obligation to explain and justify conduct to a forum, the forum can question and judge that conduct, and consequences may follow. This formulation is especially useful for governance because it distinguishes accountability from transparency. Transparency provides information and visibility; accountability adds structured answerability, scrutiny, judgment and the possibility of correction or sanction.

The Nigerian governance context contains a substantial formal architecture designed to support ethical conduct and accountability. The Code of Conduct Bureau is constitutionally mandated to establish and maintain high standards in government business and to enforce the Code of Conduct for Public Officers (Code of Conduct Bureau, n.d.). The Freedom of Information Act, 2011 establishes a general right of access to information held by public institutions and imposes record-keeping and publication responsibilities. The Public Procurement Act, 2007 expressly requires honesty, accountability, transparency, fairness and equity in public procurement. The Fiscal Responsibility Act, 2007 seeks greater accountability and transparency in fiscal operations, while the Nigeria Extractive Industries Transparency Initiative (NEITI) provides sector-specific mechanisms for disclosure, audit and public accountability in extractive-resource governance (Nigeria Extractive Industries Transparency Initiative, n.d.). These instruments demonstrate that public ethics in Nigeria is not dependent on personal morality alone; it is embedded within rules, information systems, oversight arrangements and institutional mandates.

Yet the existence of formal mechanisms does not remove the need for ethical leadership. Nigerian scholarship continues to examine the relationship among ethics, accountability, transparency, service delivery and public trust. Yagboyaju and Oyewo (2023) argue that ethics and accountability are central to rebuilding trust in the Nigerian public service, while Samuel and Rufus (2024) identify continuing concerns regarding transparency and accountability despite multiple laws and institutional reforms. More recent Nigerian work has continued this line of argument: Dike (2025) links strategic communication with ethical leadership, transparency, accountability and trust in governance, while Mercy and Ibeogu (2025) emphasise ethical leadership, responsibility and public-interest orientation within Nigerian public administration. El Hamad et al. (2024), in their analysis of NEITI, make a particularly important distinction: information disclosure can improve transparency, but transparency does not automatically become effective public accountability when oversight capacity, stakeholder capabilities or contextual conditions are weak. This observation points to the central problem addressed in this paper. Rules and disclosure systems are necessary, but they require leaders and institutions capable of translating public authority into responsibility and responsibility into answerable conduct.

The paper therefore develops an integrated conceptual account of ethical leadership, public responsibility and accountability in Nigerian governance. Its central argument is that public responsibility is the conceptual bridge between the ethical exercise of authority and institutional accountability. Ethical leadership gives practical expression to standards such as integrity, fairness and public-interest orientation; public responsibility converts those standards into duties of stewardship, responsiveness and reason-giving; accountability subjects the resulting conduct to transparency, scrutiny, judgment and corrective consequences. This integrated perspective avoids two extremes: treating governance ethics as a matter of virtuous personalities without institutions, and treating accountability as a technical compliance system that can operate independently of ethical judgment and public responsibility.

Statement of the Conceptual Problem

The conceptual problem arises from a tendency to separate the moral and institutional dimensions of governance. Ethical leadership is often presented as the behaviour of a morally credible leader who communicates standards, treats people fairly and discourages misconduct. Accountability, by contrast, is often described through audits, reporting requirements, legislative scrutiny, procurement rules, asset declarations, financial controls, judicial or quasi-judicial processes, access-to-information rules and administrative sanctions. Both perspectives are valid, but neither is sufficient by itself.

A leadership-centred view can become overly personal. It may imply that governance improves primarily when morally upright individuals occupy positions of authority. This underestimates the importance of institutions capable of preserving standards when leadership changes, limiting discretion, protecting records, detecting conflicts of interest, enabling external scrutiny and attaching consequences to misconduct. Ethical leadership can influence norms and behaviour, but no leader should be expected to substitute personal virtue for procurement controls, fiscal rules, independent oversight or lawful information access. Public ethics that depends excessively on personal character is vulnerable because the continuity of ethical conduct becomes contingent on who occupies office.

An institution-centred view can produce the opposite problem. Formal compliance may be treated as equivalent to responsibility even when officials respond to rules mechanically, disclose information selectively, avoid ownership of decisions or comply only to the minimum extent required. Perlman et al. (2023) show why the conventional opposition between compliance-based and integrity-based ethics management is misleading: public organisations need enforceable rules as well as value-oriented integrity systems. In governance, accountability mechanisms can become procedural rituals if public officials do not regard public office as carrying substantive obligations of stewardship, impartiality, responsiveness and reason-giving.

The missing link is public responsibility. Responsibility concerns the obligation attached to the exercise of public authority before the formal moment of being called to account. It asks what an official ought to do with entrusted authority, whose interests should be considered, what reasons should guide decisions, what information should be preserved and disclosed, and whether the official is willing to accept ownership of the consequences of public decisions. Accountability then provides the institutional relationship through which these responsibilities are examined. The conceptual challenge is consequently to explain how ethical leadership fosters public responsibility, how public responsibility becomes institutional answerability, and under what conditions transparency and oversight can convert answerability into meaningful accountability.

This problem is significant in Nigeria because the governance system already contains multiple formal ethical and accountability instruments. The analytical task is therefore not to assume an absence of rules, nor to treat any single institution as a complete solution. Rather, it is to clarify how ethical standards, public responsibility, transparency, oversight and enforcement can operate as mutually reinforcing elements of governance.

Aim and Objectives

The aim of this paper is to critically examine ethical leadership, public responsibility and accountability in Nigerian governance and to develop an integrated conceptual framework explaining their relationship.

Specifically, the paper seeks to: 1. clarify the concepts of ethical leadership, public responsibility and public accountability in governance; 2. examine how ethical leadership can shape standards of stewardship, fairness, transparency and reason-giving in public office; 3. analyse public responsibility as the conceptual link between the exercise of public authority and institutional accountability; 4. distinguish transparency from accountability and explain the roles of answerability, scrutiny, judgment and consequences; 5. examine the Nigerian institutional context within which ethical leadership and accountability operate; and 6. propose an integrated

framework and practical implications for strengthening ethically responsible and accountable governance.

Conceptual Clarification and Literature Review

Ethical Leadership in Public Governance

Ethical leadership combines ethical conduct with the leadership process through which standards are made visible and reinforced. Brown et al. (2005) emphasise two related dimensions: the leader as a moral person and the leader as a moral manager. The first concerns personal conduct, credibility, honesty, fairness and concern for others; the second concerns the active communication, reinforcement and management of ethical standards. This distinction matters in public governance because private morality does not automatically produce public accountability. Public officials operate within legal mandates, institutional roles and relationships of delegated authority. Ethical leadership in governance must therefore be visible in official decisions, resource stewardship, treatment of stakeholders, management of conflicts of interest, openness to scrutiny and willingness to apply standards consistently.

Brown and Treviño (2006) further caution against treating ethical leadership as indistinguishable from other positive leadership constructs. A leader may be inspirational without being accountable, decisive without being fair, or charismatic without being transparent. In the public sector, the content of ethical leadership must be tied to public values and the obligations of office. Shakeel et al. (2020) note that much ethical-leadership research developed in organisational settings and that public-sector contexts require attention to distinctive institutional conditions. Government leaders do not merely lead employees; they exercise delegated authority over citizens, budgets, regulations and public goods. Their ethical responsibilities are consequently shaped by law, constitutional norms, administrative procedure and public-interest obligations.

Public Responsibility

Public responsibility refers to the substantive obligations that accompany entrusted public authority. It is broader than task completion. A public official can perform assigned duties efficiently while still acting irresponsibly if decisions ignore legitimate public interests, conceal relevant information, evade ownership of consequences or apply standards selectively. Public responsibility contains at least five elements.

First is stewardship: public resources, information and authority are held for public purposes rather than personal ownership. Second is public-interest orientation: decisions should be capable of justification by reference to legitimate public objectives rather than private gain or improper favour. Third is impartiality and fairness: comparable cases should be treated according to defensible standards. Fourth is responsiveness: office holders should recognise that public institutions exist to serve legitimate needs and must respond to lawful requests, complaints and evidence of failure. Fifth is reason-giving: officials should be able to explain the grounds, procedures and evidence underlying significant decisions.

This conception makes responsibility both prospective and retrospective. Prospectively, responsibility guides conduct before a decision is taken. It asks the official to anticipate duties, affected interests, risks, rules and consequences. Retrospectively, responsibility requires ownership after the decision: the official should preserve records, explain the choice, correct errors and accept legitimate institutional consequences. In this sense, responsibility is the ethical condition that makes formal accountability more than external compulsion.

Public Accountability

Accountability is related to responsibility but should not be treated as a synonym. Mulgan (2000) identifies the core idea of accountability as being called to account. Bovens (2007) provides a more operational account by defining accountability as an actor-forum relationship involving an obligation to explain and justify conduct, the forum's capacity to question and judge,

and the possibility of consequences. This framework is useful because it identifies the components that must exist for accountability to be more than a general aspiration.

The actor may be an individual public official, ministry, agency, public enterprise or other institution exercising delegated authority. The forum may be a legislature, court, tribunal, audit institution, regulatory body, professional body, oversight agency, citizen body, media institution or another authorised mechanism. Information must be available for the forum to understand the conduct in question. The actor must then provide reasons, not merely data. The forum must have an opportunity to interrogate those reasons, determine whether standards were met and, where appropriate, trigger consequences. Consequences need not always be punitive; they may include correction, reversal, restitution, administrative reform, disclosure, learning or sanction. What matters is that accountability has institutional effect.

Transparency, Answerability and Enforceability

Transparency is necessary to accountability because scrutiny is impossible without information. It includes record creation, disclosure, accessible reporting and the ability of authorised stakeholders or citizens to obtain relevant information. The Freedom of Information Act, 2011 creates a statutory basis for access to information held by public institutions and requires public institutions to organise and maintain records in ways that facilitate access. The Public Procurement Act, 2007 similarly incorporates transparency as a governing principle of procurement conduct.

Transparency, however, is not identical to accountability. An institution can publish large quantities of information that are incomplete, technically inaccessible, delayed or disconnected from decision-making. El Hamad et al. (2024) demonstrate this distinction in the Nigerian extractive sector: disclosure contributes to transparency, but effective public accountability also depends on the capability of accountability actors and the broader institutional context. Public accountability therefore requires movement from information to answerability and from answerability to judgment and follow-through.

Answerability concerns the obligation to provide an account. It includes explaining what was done, why it was done, which rules or evidence were applied and what consequences followed. Enforceability concerns whether accountability forums possess meaningful authority or mechanisms to require correction, apply sanctions or otherwise ensure that judgments matter. A governance system that has transparency without answerability can produce information without explanation. A system with answerability but no follow-through can produce explanations without correction. Effective accountability therefore depends on the alignment of disclosure, questioning, judgment and consequences.

Theoretical and Philosophical Foundations

Social-Learning Conception of Ethical Leadership

The primary leadership lens for this paper is the social-learning conception developed by Brown et al. (2005). The theory proposes that leaders become important ethical referents because people observe their conduct, the standards they communicate and the behaviours they reward or discourage. Ethical leadership therefore operates through modelling and reinforcement. In government institutions, senior office holders can signal what is acceptable through appointments, procurement decisions, treatment of dissent, handling of conflicts of interest, responses to audit findings, willingness to disclose information and consistency in applying rules.

The value of the social-learning lens is that it explains why formal codes may not be self-executing. Employees and subordinate officials interpret organisational priorities partly by observing the behaviour that is actually rewarded or tolerated. A written commitment to transparency can be undermined when leaders routinely bypass record-keeping requirements or discourage disclosure. Conversely, leaders who provide reasons for decisions, preserve records,

accept scrutiny and enforce standards consistently can make institutional rules more credible. Ethical leadership therefore helps connect abstract norms to observable administrative practice.

The framework also has limitations. Brown et al.'s model emerged primarily from organisational leadership research in which leaders influence followers. Public accountability involves a wider set of relationships: citizens, legislatures, courts, auditors, regulators, civil-society organisations, professional communities and the media may all operate as accountability forums. Moreover, "normatively appropriate" conduct cannot be determined solely by a leader's personal values. Public-sector ethics must be grounded in law, constitutional principles, professional obligations and defensible public values. For this reason, the social-learning lens is used here to explain ethical influence, not to replace institutional accountability.

Public-Accountability Framework

Bovens' (2007) actor-forum model supplies the institutional complement. It shifts attention from the qualities of the leader to the process by which public conduct is made answerable. The actor must provide information and justification; the forum must question and evaluate; and consequences may follow. This model clarifies why public responsibility requires institutional expression. A leader's willingness to behave responsibly is valuable, but accountability becomes reliable only when there are established forums, records, procedures and consequences that do not depend on voluntary self-disclosure.

The combined theoretical logic is therefore sequential but reciprocal. Ethical leadership can strengthen the willingness to act responsibly, preserve information, give reasons and accept scrutiny. Public responsibility translates ethical standards into concrete duties attached to office. Accountability institutions then test whether those duties were fulfilled. The feedback generated by audit, review, public scrutiny or adjudication can in turn clarify norms, identify weaknesses and reinforce or correct leadership behaviour. Governance is therefore better understood as a cycle of ethical standard-setting, responsible action, institutional scrutiny and corrective learning.

Compliance and Integrity as Complementary Logics

Perlman et al. (2023) provide an additional organising insight by showing that compliance-based and integrity-based approaches to public ethics should not be treated as mutually exclusive. Compliance provides rules, monitoring and enforceable minimum standards. Integrity-based approaches seek internal commitment to values and public purpose. Governance requires both. Compliance without integrity can encourage minimalism: officials may search for what is technically permissible rather than what is substantively responsible. Integrity without compliance can become discretionary and uneven: standards depend too heavily on personal judgment. The conceptual position of this paper is therefore that ethical leadership should animate institutional rules, while institutional accountability should discipline and stabilise ethical leadership.

Conceptual Method

This paper adopts a conceptual, analytical and literature-based method. It does not treat ethical leadership, public responsibility or accountability as variables tested through a new survey, and it does not present primary empirical findings. The analysis was developed through purposive examination of four categories of material: foundational scholarship on ethical leadership and accountability; structured reviews and public-sector ethics research; Nigerian scholarship addressing ethics, transparency, public service and accountability; and Nigerian statutory or institutional sources that define formal accountability mechanisms.

The analytical procedure involved five stages. First, the principal concepts were distinguished to reduce conceptual overlap, particularly between responsibility, transparency and accountability. Second, the social-learning conception of ethical leadership and the actor-forum conception of accountability were compared to identify their explanatory strengths and limitations. Third, Nigerian evidence was examined to understand how transparency, ethics and

accountability are discussed in public-sector practice. Fourth, major statutory and institutional mechanisms were mapped as examples of the formal governance architecture within which ethical leadership operates. Fifth, the concepts were synthesised into an integrated framework that specifies mechanisms and boundary conditions rather than claiming empirically validated causal effects.

The method is interpretive rather than systematic-review based. Sources were selected for conceptual relevance, bibliographic traceability, foundational importance, Nigerian or African contextual value, and direct support for the claims made. The paper therefore offers a theoretically disciplined synthesis and research agenda; it does not estimate the prevalence of unethical conduct, rank institutions, or infer the effectiveness of any current office holder or political administration.

Thematic Analysis and Central Arguments

Ethical Leadership Establishes Standards but Does Not Replace Institutions

The first argument is that ethical leadership matters because institutional rules are interpreted and enacted by people. Leadership behaviour can demonstrate whether formal standards are taken seriously. When senior officials disclose relevant information, document reasons for decisions, avoid improper conflicts, respond to oversight and apply standards to themselves as well as subordinates, they reduce the gap between formal ethics and everyday administrative practice. Social learning provides a plausible mechanism: repeated leadership behaviour communicates what the organisation actually expects (Brown et al., 2005).

This does not mean that ethical leaders can compensate indefinitely for weak institutions. Rules that depend on voluntary observance become fragile when personnel change or incentives shift. Ethical leadership is strongest when it works through durable procedures: procurement documentation, fiscal disclosure, audit trails, conflict-of-interest controls, information-access systems and oversight processes. The practical objective is institutionalisation. Values should become observable in procedures, decision records, performance expectations and review mechanisms.

Public Responsibility Is the Bridge between Authority and Answerability

The second argument is that public responsibility connects the possession of authority to the duty to justify its use. Public office gives an actor power to make decisions that affect others, but responsibility defines the ethical terms on which that power should be exercised. This includes stewardship of resources, attention to public purpose, fair treatment, responsiveness, record preservation and willingness to explain decisions.

Responsibility is therefore more than accountability in advance, but it prepares the conditions for accountability. An official who regards record-keeping as an ethical duty makes later scrutiny possible. An official who identifies reasons, evidence and affected interests during decision-making is better able to provide a meaningful account afterward. An official who recognises that authority is entrusted rather than owned is more likely to accept legitimate review. Public responsibility thus provides an internal and professional orientation that complements the external pressure of accountability forums.

Transparency Is Necessary but Insufficient

The third argument concerns transparency. Nigerian governance has multiple mechanisms that recognise the importance of information access and disclosure. The Freedom of Information Act, 2011 creates access rights and publication duties, while procurement and fiscal legislation embed transparency into significant areas of public finance. NEITI similarly institutionalises disclosure and audit in extractive-resource governance.

Yet transparency can be shallow if information is not timely, comprehensible, complete or connected to forums capable of using it. El Hamad et al. (2024) show that disclosure within the NEITI system does not automatically generate full public accountability because capabilities and

contextual constraints affect how information is converted into oversight. This reinforces a central distinction: transparency supplies the evidential basis for accountability, but accountability additionally requires reason-giving, questioning, judgment and consequences.

Answerability Requires Reasons, Not Merely Data

The fourth argument is that accountable governance requires officials to provide intelligible reasons for public decisions. Data can show what was spent, awarded or implemented, but responsibility also requires an explanation of why a course of action was selected, which standards were applied and how competing considerations were addressed. Reason-giving has ethical importance because it treats affected persons as entitled to an account of public power rather than as passive recipients of administrative decisions.

Bovens' (2007) framework clarifies the institutional dimension: a forum must be able to interrogate the account. This may involve asking whether a procurement complied with relevant procedures, whether fiscal decisions were properly authorised, whether an asset declaration meets legal requirements, whether information was lawfully withheld, or whether corrective action followed an audit finding. Accountability becomes substantive when questions can alter decisions, trigger correction or establish institutional learning.

Consequences and Corrective Capacity Complete the Accountability Cycle

The fifth argument is that accountability loses practical force when findings have no reliable consequence. Consequences should be understood broadly. They may include sanctions where lawful and appropriate, but also correction of records, reversal of improper decisions, restitution, policy revision, procedural redesign, training, public explanation or improved controls. Accountability serves both control and learning functions (Bovens, 2007).

Consistency is especially important. Selective or unpredictable enforcement weakens the ethical message of formal rules because officials cannot easily distinguish genuine standards from discretionary signals. A credible accountability environment therefore requires transparent procedures for review, proportional consequences, due process and institutional memory. Ethical governance is not strengthened by arbitrary punishment; it is strengthened when standards are clear and review processes are fair, evidence-based and consistently applied.

Integrity and Compliance Should Reinforce One Another

The sixth argument is that public ethics should avoid the false choice between moral culture and regulation. Perlman et al. (2023) find empirical support for distinct but related compliance-based and integrity-based approaches to ethics management. Applied conceptually to governance, this means institutions need minimum enforceable requirements as well as leadership and professional cultures that encourage conduct beyond minimum compliance.

The Nigerian legal framework illustrates this complementarity. Procurement law can prescribe transparent and fair procedures, but officials still make judgments about planning, documentation, specifications and conflicts of interest. Fiscal rules can require disclosure, but leaders influence whether reporting is timely, candid and treated as a meaningful obligation. Information law can establish access rights, but institutional culture affects whether records are well maintained and whether requests are handled constructively. Ethical leadership therefore gives institutional standards practical meaning, while compliance mechanisms ensure that ethical expectations do not depend solely on personal disposition.

Institutional Capacity Is a Boundary Condition

The seventh argument is that the relationship between ethical leadership and accountability is conditional. Even leaders committed to responsible conduct operate within administrative structures that may have uneven information systems, professional capacity, audit resources, legal clarity or coordination. Accountability forums also vary in authority, expertise and access to

records. Public-sector research therefore needs to examine institutional capacity as a boundary condition rather than assuming that ethical intent directly produces accountability outcomes.

This point is visible in Nigerian research. Yagboyaju and Oyewo (2023) emphasise the importance of ethics and accountability to public trust, while Samuel and Rufus (2024) discuss transparency and accountability concerns in the public sector despite the existence of multiple institutional interventions. This concern remains visible in 2025 scholarship, including Dike (2025) and Mercy and Ibeogu (2025), both of whom connect ethical leadership with transparency, responsibility, accountability and governance quality in Nigeria. The conceptual implication is not that formal reforms are ineffective by definition, but that institutional design, capability, leadership practice and follow-through must be examined together. A governance system may contain appropriate laws yet experience implementation gaps; conversely, strong ethical intentions may be constrained by weak information, coordination or enforcement systems.

Integrated Conceptual Framework and Propositions

The synthesis developed in this paper can be represented as an Ethical Leadership-Responsibility-Accountability (ELRA) framework. The framework does not claim that public responsibility has already been statistically validated as a mediator in Nigeria. It specifies a conceptual pathway for future research and institutional diagnosis.

At the first stage, ethical leadership establishes and communicates normative standards through personal conduct, decision practices, role-modelling, reinforcement and treatment of ethical concerns. At the second stage, these standards are translated into public responsibility: stewardship, public-interest orientation, fairness, responsiveness, record preservation and reason-giving. At the third stage, accountability institutions convert responsibility into formal answerability through disclosure, scrutiny, questioning, judgment and consequences. The pathway is shaped by institutional conditions such as clarity of rules, quality of records, accessibility of information, professional capacity, independence and authority of oversight forums, consistency of enforcement and opportunities for citizen or stakeholder participation.

The framework also contains a feedback loop. Accountability findings can reveal ethical risks, procedural weaknesses or gaps in leadership practice. Corrective action can then strengthen ethical standards and institutional design. Governance is consequently treated as an iterative system rather than a one-directional relationship.

Table 1. Ethical Leadership-Responsibility-Accountability (ELRA) Conceptual Pathway

Stage	Core Content	Primary Mechanism	Institutional Requirement
Ethical leadership	Integrity, fairness, ethical example, communication of standards	Modelling and reinforcement	Clear public-service values and leadership accountability
Public responsibility	Stewardship, public interest, responsiveness, record preservation, reason-giving	Internalisation of duties attached to office	Role clarity, professional capacity and defensible discretion
Public accountability	Disclosure, answerability, scrutiny, judgment, correction/consequences	Actor-forum review	Accessible information, credible forums, due process and follow-through
Feedback loop	Learning, correction, institutional redesign	Accountability findings reshape standards and practice	Tracking of recommendations and organisational learning

Note. The framework is a conceptual synthesis developed in this paper; it does not represent an empirically validated mediation model.

Proposition 1: Ethical leadership is conceptually expected to strengthen public responsibility when leaders consistently model and reinforce stewardship, fairness, public-interest orientation and reason-giving.

Proposition 2: Public responsibility is expected to increase the quality of accountability by improving record preservation, willingness to explain decisions, responsiveness to scrutiny and ownership of official consequences.

Proposition 3: Transparency is expected to strengthen accountability only where disclosed information can be accessed, interpreted and used by forums capable of questioning and judgment.

Proposition 4: The relationship between ethical leadership and accountability is expected to be stronger where institutional rules are clear, oversight capacity is credible and consequences are consistently applied through fair procedures.

Proposition 5: Accountability processes are expected to reinforce ethical leadership when findings are converted into corrective learning, institutional reform and visible application of standards.

Nigerian Institutional Context and Practical Implications

Nigeria's governance architecture provides multiple institutional locations in which the ELRA framework can be observed and tested. The Code of Conduct Bureau has a constitutional and statutory role in maintaining standards of public morality and accountability, receiving and examining asset declarations, ensuring compliance with the Code of Conduct and investigating complaints (Code of Conduct Bureau, n.d.). This illustrates the movement from ethical expectation to formal accountability: public officers are not merely encouraged to avoid conflicts or unexplained interests; specified conduct is subject to institutional review.

The Freedom of Information Act, 2011 demonstrates the informational dimension. By establishing rights of access and requiring public institutions to record, organise and publish information, the Act supports the transparency necessary for external scrutiny. From the perspective developed here, information access should be viewed as infrastructure for answerability. Records become meaningful for accountability when they allow citizens, oversight bodies, researchers, journalists and other authorised forums to examine what institutions did and to request reasons where appropriate.

The Public Procurement Act, 2007 is particularly relevant because it combines procedural control with explicit ethical principles. The Act states that persons involved in public procurement should be governed by honesty, accountability, transparency, fairness and equity. Procurement therefore illustrates why compliance and integrity cannot be separated easily. Competitive procedures, documentation and approvals provide formal safeguards, while ethical leadership affects whether procurement planning, specification, evaluation and contract administration are approached as public responsibilities rather than procedural obstacles.

The Fiscal Responsibility Act, 2007 similarly embeds accountability and transparency into fiscal governance. Its provisions on fiscal transparency and publication of accounts support the idea that stewardship requires systematic disclosure and review. In the ELRA framework, fiscal accountability depends not only on producing accounts but also on responsible decision-making before expenditure, accurate records during implementation, intelligible reporting afterward and institutions capable of interrogating deviations.

NEITI provides a sector-specific illustration of the same logic. Its mandate is built around transparency, accountability, audit and stakeholder participation in extractive-resource governance (Nigeria Extractive Industries Transparency Initiative, n.d.). El Hamad et al. (2024) nevertheless show that reporting and transparency mechanisms operate within broader social, regulatory and capability constraints. This is precisely why institutional capacity appears in the framework as a boundary condition. Information must be usable; oversight actors require

competence and access; recommendations require follow-through; and accountability must connect disclosure to corrective action.

For public-sector management, the practical implication is that ethics reform should be designed as an integrated system. Leadership development should not be limited to motivational appeals about integrity. It should train officials to recognise conflicts of interest, document reasons, preserve records, handle public information, respond to oversight, manage discretionary authority and understand the ethical purposes of procurement and fiscal rules. Likewise, accountability reform should not be limited to creating new reporting templates or sanctions. It should examine whether people understand the public responsibilities behind the rules and whether institutions possess the capacity to apply them fairly and consistently.

This integrated approach also changes how organisational performance should be assessed. A narrow focus on whether a report was filed or a procedural step was completed may miss the quality of responsibility. Agencies can ask whether decision rationales are documented, whether corrective recommendations are implemented, whether information requests are handled lawfully and promptly, whether conflicts are disclosed, whether audit findings are tracked, and whether leaders themselves are subject to the standards they promote. Such indicators make ethical leadership more observable and accountability more connected to administrative practice.

Critical Issues, Limitations and Counterarguments

Several cautions are necessary. First, ethical leadership is a normatively loaded concept. Brown et al. (2005) refer to "normatively appropriate" conduct, but public institutions operate in plural societies where reasonable disagreement may exist about values and policy priorities. Ethical leadership therefore cannot be defined by personal moral preference. The most defensible standards are those anchored in constitutional principles, law, professional obligations, due process, human dignity, public-interest reasoning and transparent institutional rules.

Second, leadership should not be romanticised. Strong ethical role-modelling may improve organisational norms, but accountability must remain capable of scrutinising even respected leaders. An ethical-governance framework that depends on trust without verification risks reproducing the very problem accountability is intended to address. The actor-forum relationship is valuable precisely because it institutionalises questioning rather than relying on claims of good intention.

Third, formal accountability can itself create unintended effects if it becomes excessive, fragmented or focused on ritual compliance. Officials may spend substantial effort demonstrating procedural conformity while avoiding responsibility for substantive outcomes. Mulgan's (2000) warning about conceptual over-expansion is therefore relevant: not every control mechanism should automatically be called accountability, and more reporting is not necessarily better accountability. Institutions should distinguish information that enables scrutiny from paperwork that adds little evaluative value.

Fourth, transparency has legitimate limits. Public institutions may lawfully protect privacy, security-sensitive information, privileged material or other categories recognised by law. The ethical requirement is therefore not unrestricted disclosure, but defensible disclosure under transparent rules. Responsible governance requires a balance between openness and legitimate confidentiality, with reasons for withholding information subject to lawful review.

Fifth, this paper is conceptual. It does not establish the magnitude of relationships among ethical leadership, public responsibility and accountability in Nigerian institutions. The propositions require empirical examination across federal, state and local settings, regulatory bodies, public enterprises and service-delivery organisations. Future research could test whether public responsibility functions as a mediating mechanism, compare integrity- and compliance-oriented ethics systems, examine sectoral differences and investigate how oversight capacity changes the relationship between leadership behaviour and accountability outcomes.

Finally, the paper does not evaluate current political office holders, parties or administrations. Its focus is institutional and conceptual. This limitation is deliberate because a defensible account

of ethical governance should be capable of application across administrations and should rely on transparent standards rather than partisan judgment.

CONCLUSION

This paper has argued that ethical leadership, public responsibility and accountability should be understood as distinct but interdependent components of Nigerian governance. Ethical leadership concerns the standards leaders model, communicate and reinforce. Public responsibility concerns the obligations that arise from entrusted authority: stewardship, fairness, responsiveness, record preservation, public-interest orientation and reason-giving. Accountability concerns the institutional process through which actors are required to explain and justify conduct before forums capable of questioning, judgment and consequences.

The integrated perspective resolves a common analytical weakness. Ethical leadership without accountability institutions can become overly dependent on personal virtue. Accountability without public responsibility can become procedural and compliance-driven. Transparency without answerability can produce disclosure without explanation, while answerability without consequences can produce explanation without correction. Stronger governance therefore depends on alignment among ethical example, responsible decision-making, accessible information, credible oversight and consistent institutional follow-through.

Nigeria already possesses important elements of this architecture through the Code of Conduct system, access-to-information legislation, procurement rules, fiscal-responsibility arrangements and sector-specific mechanisms such as NEITI. The central conceptual issue is how these mechanisms interact with leadership conduct and public-service values. The ELRA framework proposed in this paper positions public responsibility as the bridge between ethical standards and formal accountability and treats institutional capacity as a critical boundary condition.

The broader implication is that governance ethics should not be reduced either to personal morality or to technical compliance. Public authority becomes ethically defensible when it is exercised for public purposes, documented, explained, open to scrutiny and capable of correction. Ethical leadership is therefore most valuable when it strengthens institutions that can demand an account from every holder of public authority, including the leaders who promote the standards themselves.

RECOMMENDATIONS

1. Public-sector leadership development should combine ethical reasoning with practical training in record preservation, conflict-of-interest management, reason-giving, information disclosure, procurement responsibilities, fiscal stewardship and responses to oversight.
2. Public institutions should strengthen decision-documentation practices so that significant administrative and financial decisions can be traced to identifiable mandates, evidence, procedures and reasons.
3. Transparency initiatives should be connected deliberately to accountability forums. Publication of information should be accompanied by mechanisms for questioning, clarification, review, follow-up and corrective action.
4. Ethics-management systems should combine integrity-based and compliance-based approaches. Codes, sanctions and procedural controls should operate alongside leadership practices that reinforce stewardship, fairness and public-interest responsibility.
5. Oversight institutions should prioritise consistency, due process and institutional learning when applying accountability mechanisms. Corrective recommendations should be tracked so that findings lead to measurable follow-through rather than ending with reporting alone.
6. Public institutions should periodically assess the accessibility and usability of information released under transparency and reporting obligations. Disclosure should enable informed scrutiny rather than merely satisfy formal publication requirements.

7. Future empirical studies should test the Ethical Leadership-Responsibility-Accountability framework across different levels and sectors of Nigerian governance, with particular attention to whether public responsibility mediates the relationship between ethical leadership and accountability and whether oversight capacity conditions that relationship.

REFERENCES

- Bovens, M. (2007). Analysing and assessing accountability: A conceptual framework. *European Law Journal*, 13(4), 447–468. <https://doi.org/10.1111/j.1468-0386.2007.00378.x>
- Brown, M. E., & Treviño, L. K. (2006). Ethical leadership: A review and future directions. *The Leadership Quarterly*, 17(6), 595–616. <https://doi.org/10.1016/j.leaqua.2006.10.004>
- Brown, M. E., Treviño, L. K., & Harrison, D. A. (2005). Ethical leadership: A social learning perspective for construct development and testing. *Organizational Behavior and Human Decision Processes*, 97(2), 117–134. <https://doi.org/10.1016/j.obhdp.2005.03.002>
- Code of Conduct Bureau. (n.d.). About us. https://ccb.gov.ng/?page_id=208
- Dike, H. W. (2025). Strategic communication as a catalyst for ethical leadership and good governance in Nigeria. *International Journal of Research and Innovation in Social Science*, 9(3), 1151–1168. <https://doi.org/10.47772/IJRISS.2025.90300090>
- El Hamad, W., Pupovac, S., & Moerman, L. (2024). Transparency and public accountability: Does the Nigerian extractive industries transparency initiative deliver? *The Extractive Industries and Society*, 19, 101514. <https://doi.org/10.1016/j.exis.2024.101514>
- Fiscal Responsibility Act, 2007 (Nigeria).
- Freedom of Information Act, 2011 (Nigeria).
- Mercy, N. C., & Ibeogu, A. S. (2025). Ethical leadership in public administration: A Nigerian public sector perspective. *African Journal of Politics and Administrative Studies*, 18(3), 80–96.
- Mulgan, R. (2000). 'Accountability': An ever-expanding concept? *Public Administration*, 78(3), 555–573. <https://doi.org/10.1111/1467-9299.00218>
- Nigeria Extractive Industries Transparency Initiative. (n.d.). About NEITI. <https://neiti.gov.ng/about>
- Perlman, B. J., Reddick, C., & Demir, T. (2023). A compliance–integrity framework for ethics management: An empirical analysis of local government practice. *Public Administration Review*, 83(4), 823–837. <https://doi.org/10.1111/puar.13610>
- Public Procurement Act, 2007 (Nigeria).
- Samuel, O. O., & Rufus, A. I. (2024). Transparency and accountability concerns in the Nigerian public sector. *International Journal of Research and Innovation in Social Science*, 8(6), 2406–2416. <https://doi.org/10.47772/IJRISS.2024.806181>

- Shakeel, F., Kruiyen, P. M., & Van Thiel, S. (2020). Ethical leadership: A structured review into construct, measurement, public sector context and effects. *International Journal of Public Leadership*, 16(1), 88–108. <https://doi.org/10.1108/IJPL-09-2019-0060>
- Yagboyaju, D. A., & Oyewo, O. O. (2023). Ethics and accountability: Rebuilding trust in the Nigerian public service. *Ilorin Journal of Administration and Development*, 7(1), 156–170.