JHER Vol. 30, No. 2, December 2023, pp. 187 – 197

Influence of Ethical Compliance by Accountants on Quality Financial Reporting of Selected Manufacturing Companies in Enugu State, Nigeria

[1]Adeleye Olaide D, [1]Nathaniel Edeh I, [3]Ahmed Abubakar, [2]Taiwo Grace W. F, [1]Odunukwe Chiamaka M.

[1]Department of Business Education, University of Nigeria Nsukka

[2]Department of Social Science Education, Adekunle Ajasin University, Akungba-Akoko, Ondo

[3]Department of Arts & Social Science Education, Federal University of Kashere, Gombe State

Corresponding Author**:** ifeanyi.edeh@unn.edu.ng

Abstract

The study explored influence of ethical compliance by accountants on quality financial reporting of selected manufacturing companies in Enugu State, Nigeria. Specifically, the study determined ways four indicators of ethical compliance namely, objectivity, integrity, professional competence and confidentiality of information could influence quality financial reporting of manufacturing companies in Enugu state. The study adopted descriptive survey design. Population for the study was made up of 20 accountants from three selected manufacturing companies in the study area. Questionnaire was used for the data collection. Mean, standard deviation and t-test were used for data analysis. Findings revealed 10 indicators of ways objectivity could influence quality financial reporting (QFR) of manufacturing companies in Enugu State. These include, among others, normative judgment ($\bar{X}_g$ = 2.78), seven indicators of ways integrity could influence QFR of manufacturing companies. These include among others, fair dealing ($\bar{X}_g$ = 3.96); seven indicators of ways professional competence could influence QFR of manufacturing companies. These include among others, education and experience appropriate to nature of professional work being performed ($\bar{X}_g$ = 3.84) and others. There also three indicators of ways confidentiality could influence QFR of the companies, including that information acquired in the course of professional work must not be used for personal advantage ($\bar{X}_g$ = 3.79). t-test results show that there are no significant differences between the mean responses of senior and junior accountants on the ways indicators of objectivity influence QQFR at 0.05 level of significance. However, there are significant differences between the means of both groups for the other two indicators of ethical compliance. Based on the finding two recommendation were made.

Keywords: Ethical compliance, Objectivity, Integrity, Professional competence and Confidentiality.

Introduction

The widespread corruption in the society and the failure of organization in all parts of the world have once more increased the need for accounting professionals to adhere strictly to the codes of professional ethics prescribed by international accounting bodies. According to Ogbonna and Ebimobowei (2011), the widespread corruption in the business environment seems to be the order of the day in all societies including Enugu State. Recently, business ethics have attracted renewed attention globally due to the several notorious corporate scandals like those of Enron, WorldCom, Arthur Anderson, Tyco International, Adelphia, Cadbury PLC, Lever Brothers PLC amongst others (Ojeka, Ogundana & Iyoha, 2017). David (2004), sees ethics as a systematic moral judgments and principles of intrinsic value, moral principles that an individual use in governing his or her behaviour. They concern issues that bother on key indicators of professional accounting ethics like conflict of interest, insider's dealings, compromising integrity, objectivity, independence, lack of professional competence, confidentiality/disclosure of official secret and destruction of official documents for financial benefits and other similar acts that are against moral principles and ethical standards. Hence, accountants should do all within their power to comply with laid down accounting ethical codes or principles. In this study, ethical compliance refers to a manufacturing company's conformity with relevant professional accounting ethical standards enacted by Institute of Charted Accountants of Nigeria (ICAN) Association of National Accountants of Nigeria (ANAN) and other relevant agencies. The use of ethical standards can both reduce the chances of a workplace lawsuit and help to create a positive work environment. In the accounting profession, ethical compliance reduces, if not end the tendencies of corporate scandals and raises the quality of financial reporting.

Financial reporting is a standard accounting practice that uses financial statements to disclose a company's financial information and performance over a particular period, usually on an annual or quarterly basis (Bensoussan, 2021). Components of financial statements include a balance sheet, income statement, statement of owner's equity, and statement of cash flows, but financial reporting is much broader than just a set of financial statements. Financial reporting components includes all financial communication from the business to outside users including press releases, shareholder minutes, management letters and analysis, auditor reports, and even the notes of the financial statements. Basically, anything that can convey financial information to the financial statement users in a manufacturing concern is considered financial reporting of some kind (Bensoussan, 2021).

International Federation of Accountants (IFAC, 2006) in its ethical indicators for professional accountants, a distinguishing mark of the accountancy profession is its acceptance of the responsibility to act in the public interest. This code establishes the fundamental principles of professional ethics for professional accountants and provides a conceptual framework for applying those principles. There are among others, four major professional accounting ethics found in all code of professional ethics of various professional accounting bodies such as ICAN, ANAN & IFAC, etc. they include objectivity, integrity, professional competence and confidentiality.

The principle of integrity imposes an obligation on all Chartered Accountants to be straight forward and honest in professional and business relationships. Integrity also implies fair dealing and truthfulness. IFAC code of ethics for professional accountant (2006) buttresses this point that Professional accountant is required to comply with the principle of integrity which imposes an obligation on all Chartered Accountants to be straightforward and honest in professional and business relationships.

Objectivity as a code of professional ethics of an accountant implies not allowing bias, conflict of interest, or undue influence of others to override professional or business judgments. The principle of objectivity imposes an obligation on Chartered Accountants to be fair, intellectually honest, and free of conflicts of interest. Regardless of service or capacity, Chartered Accountants should protect the integrity of their professional services and maintain objectivity in their judgment. According to Izedonmi (2012), the principle of objectivity imposes a serious obligation on all accountants whether in private practice or industry to avoid jobs, assignments, relationships, and situations that are capable of compromising their professional judgment due to either coercion, undue influence from people, conflict of interest or even bias (Institute of Charted Accountants in England and Wales {ICAEW} 1997).

Another germane code of professional ethics is called Professional Competence and Due Care. IFAC (2005) & ICAN (2009) reiterates that professional accountant has a continuous duty of maintaining professional knowledge and skill at the level required to ensure that a client or employer receives competent professional service based on current developments in practice, legislation, and techniques.

IFAC (2005) & ICAN (2009) stated that professional accountant should respect the confidentiality of information acquired as a result of professional and business relationships and should not disclose any such information to third parties without proper and specific authority unless there is a legal or professional right or duty to disclose. Therefore, measures should be put in place by the management to ensure strict compliance by both senior and junior accountants.

Consequently, many academics and researchers have carried out research aimed at evaluating the existence of some of the indicators of ethical compliance on the quality financial reporting in Enugu state. However, it seemed, they have only concentrated on the non-manufacturing companies in Enugu state. Hence, this study fills the gap by extending its scope to manufacturing companies in Enugu state, Nigeria.

Objectives of the Study

The main objective of the study was to investigate influence of ethical compliance by the accountants on quality financial reporting of selected manufacturing companies in Enugu state. Specifically, the study determined ways the following indicators of ethical compliance by accountants could influence quality financial reporting of manufacturing companies in Enugu State, Nigeria:

1. objectivity
2. integrity
3. professional
4. confidentiality

Hypotheses

There is no significant difference between the mean responses of junior and senior accountants on the influence of the following indicators of ethical compliance on quality financial reporting of manufacturing companies in Enugu State, Nigeria:

$Ho_{1:}$ objectivity
$Ho_{2:}$ integrity
$Ho_{3:}$ professional Competence
$Ho_{4:}$ confidentiality

Methodology

***Design of the Study*:** Descriptive survey design was adopted for the study. The design is considered appropriate for the fact that it facilitated the collection of detailed factual information on ethical compliance and the quality financial reporting of selected manufacturing companies in Enugu state.

***Area of the Study*:** Area of the study was Enugu State. Manufacturing industries including pharmaceutical, paints, motor vehicle, textile, lumbering, soft-drink bottling, brewing, furniture, and food processing etc. But the study was carried out in three selected manufacturing companies in Enugu State.

***Population for the Study*:** Population for this study was made up of senior and junior accountants in manufacturing companies in Enugu state. There are many such companies in the state. The study however focused only on food manufacturing companies.

***Sample for the Study*:** The study purposively selected three food processing manufacturing companies in the state. The companies were selected because they were very active in their operations. The senior and junior accountants in the three companies form the sample for the study. The sample was made up of eight senior and 12 junior accountants giving a total of 20 accountants.

***Instrument for Data Collection*:** The instrument of data collection was questionnaire. It was developed through literature review based on the specific objectives of the study. The questionnaire was structured on a four-point rating scale which ranges from 1 - 4 (Strongly Agree (SA) = 4; Agree (A) = 3; Strongly Disagree (SD) = 2; Disagree (D) = 1). Three university experts in Business Education validated the instrument. The reliability test was carried outside the area of the study. The reliability was determined using Cronbach Alpha which yielded of 0.84 for objectivity, 0.89 for integrity, 0.85 for professional competence, and 0.90 for confidentiality with an overall coefficient of 0.87.

***Data Collection Method*:** A total of 20 copies of questionnaires were distributed by hand. All the administered copies of questionnaire were retrieved. This represent 100 percent return rate.

***Data Analysis Techniques*:** Data were analysed using mean and standard deviation to answer the research questions and inferential statistics (t-test) to test the hypotheses. Mean responses were categories into: SA=3.50-4.00, A=2.50-3.49, D=1.50-2.49, SD=0.00-0.49. The mean cut off point was 2.50.

RESULTS

Table 1: Mean Responses, Standard Deviation and t-value of Senior and Junior Accountants on Ways Objectivity could Influence Quality Financial Reporting (QFR) of Selected Manufacturing Companies in Enugu State, Nigeria

S/N	quality of Ways Objectivity Influence Quality Financial Reporting (QFR)	$\bar{X}_1$	SD_1	$\bar{X}_2$	SD_2	Xg	t	R
1	Normative judgment of an accountant.	2.56	0.00	3.00	0.00	2.78	-3.286	A
2	Evaluative judgment of accountants' results in quality financial reporting.	4.00	0.00	3.60	0.00	3.80	-0.005	SA
3	Impersonality/neutral values	3.88	0.35	3.51	0.00	3.70	0.001	SA
4	Not allowing bias or undue influence by others to override professional or business judgments	3.88	0.35	4.00	0.00	3.94	-2.543	SA
5	Impartiality by the accountants leads to quality financial reporting.	3.13	0.35	3.00	0.00	3.07	0.003	A
6	Not allowing conflict of interest to override professional or business judgments	3.88	0.35	4.00	0.00	3.94	-0.001	SA
7	When an accountant is fair and intellectually honest it eventually results to quality financial reporting.	4.00	0.00	4.00	0.00	4.00	-0.008	SA
8	Avoiding job, relationship or situation that is capable of compromising your professional judgment.	4.00	0.00	3.50	0.52	3.75	0.002	SA
9	Independence of minds.	3.00	0.00	3.08	0.29	3.04	-0.145	A
10	Faithfulness to facts results in quality financial reporting.	3.00	0.00	3.42	0.29	3.21	-0.236	A
	Cluster mean	**3.63**	**0.05**	**3.51**	**0.05**	**3.50**	**-6.218**	**SA**

X_1 = mean of junior staff, Standard deviation of junior staff, X_2 = Mean of senior staff, SD_2 = Standard deviation of senior staff, X_g = Grand mean of junior and senior staff, t = t-value, DF = 4 SA=Strongly Agree A=Agree; R = Remark.

Table 1 shows that all the 10 items, each has mean score of 2.50 and above. This shows that all the 10 items are indicators of ways objectivity influence QFR. Items 2, 3,4,6,7 and 8 have "strongly agree means of $\bar{x}$ ≥

3.50, while Nos. 1, 5, 9 and 10 have "Agree" means of $\bar{x} \geq 2.50$. The calculated t-values ranged from -0.001-3.286 which is less than t-critical value of 0.004. Hence, the first null hypothesis is retained. This implies meaning that there is no significant difference between the responses of junior and senior accountants with regards to the ways indicators of objectivity influence quality financial reporting

Table 2: Mean Responses, Standard Deviation and t-value of Senior and Junior Accountants on Ways Integrity Influence Quality Financial Reporting (QFR) of Selected Manufacturing Companies in Enugu State, Nigeria.

S/N	Indicators of Ways Integrity Influence QFR	$\bar{X}_1$	SD	$\bar{X}_2$	SD	$\bar{X}_g$	t	R
1	Fair dealing results in quality financial reporting.	4.00	0.00	3.92	0.29	3.96	0.532	SA
2	Truthfulness by the accountants.	4.00	0.00	3.58	0.51	3.79	0.701	SA
3	Adherence to the fundamental principle of integrity by the accountants	4.00	0.00	3.92	0.29	3.96	0.545	SA
4	Deceit or subordination of principles, values and standards by the accountants	1.00	0.00	1.92	0.29	1.46	0.809	D
5	False and misleading.	2.00	0.00	1.92	0.29	1.96	0.656	D
6	Obscuring or omitting information required to be published by the accountant.	2.00	0.00	1.25	0.45	1.64	0.710	D
7	Straightforwardness and honesty in all business and professional dealings	4.00	0.00	3.92	0.29	3.96	0.550	SA
	Cluster mean	**3.43**	**0.00**	**2.92**	**0.29**	**2.96**	**4.503**	**A**

X_1 = mean of junior staff, Standard deviation of junior staff, X_2 = Mean of senior staff, SD_2 = Standard deviation of senior staff, $\bar{X}_g$ = Grand mean of junior and senior staff, t = t-value, DF = 4 SA=Strongly Agree A=Agree D=Disagree; R = Remark

Table 2 shows that items Nos. 1, 2, 3 and 7 obtained grand mean of 3.50 and above ($\bar{X}_g \geq 3.50$). This implies that they are all "strongly agreed upon" indicators of ways integrity influence QFR. Items Nos. 4, 5 and 6 have grand means of less than 2.50 ($\bar{X}_g$ 1.46, 1.96 and 1.64 respectively). This implies that these are not ways indicators of integrity influence QFR. The calculated t-value ranged from 0.532-0.809 which were greater than t-critical value of 0.429. Hence, the hypothesis is rejected. This implies that there is significant difference between the responses of junior and senior accountants with regards to ways the indicators of integrity influence quality financial reporting.

Table 3: Mean Responses, Standard Deviation and t-value of Senior and Junior Accountants on Ways Professional Competence Influence Quality

Financial Reporting of Selected Manufacturing Companies in Enugu State, Nigeria.

S/N	Indicators of Ways Professional Competence Influence QFR	$\bar{X}_1$	SD	$\bar{X}_2$	SD	$\bar{X}_g$	t	R
1	Education and experience appropriate to the nature of professional work being performed.	4.00	0.00	3.67	0.00	3.84	0.089	SA
2	Knowledge of professional standard, techniques and technical subject matter	3.00	0.00	3.17	0.39	3.09	0.609	A
3	Professional accounting certifications	3.00	0.00	3.00	0.00	3.00	0.603	A
4	International Financial Reporting Standard (IFRS) training and certification	4.00	0.00	4.00	0.00	4.00	0.502	SA
5	In case of lack of competence by the accountant to perform a particular task, technical advice can be sought from experts such as lawyers, actuaries, engineers and valuers.	4.00	0.00	4.00	0.00	4.00	0.431	SA
6	Attendance of Mandatory Continuing Professional Development (MCPD) by ICAN and ANAN	3.88	0.35	3.83	0.58	3.86	0.579	SA
7	Capability to exercise sound judgment in applying professional knowledge	3.48	0.35	3.00	0.00	3.24	0.700	A
	Cluster mean	**3.62**	**0.00**	**3.53**	**0.29**	**3.58**	**3.513**	**SA**

X_1 = mean of junior staff, Standard deviation of junior staff, X_2 = Mean of senior staff, SD_2 = Standard deviation of senior staff, X_g = Grand mean of junior and senior staff, t = t-value, DF = 2 SA=Strongly Agree A=Agree; R = Remark.

Table 3 shows that all the seven items are ways indicators of professional competence influence QFR. Four of the items (Nos. 1, 4, 5 and 6) have grand means of $\bar{X}$ ≥ 3.50 indicating "strongly agree". The other three (Nos. 2, 3 and 7) have grand means scores of 2.50 and above ($\bar{X}_g$ ≥ 2.50), implying "agree". The calculated t-value ranged from 0.502-0.809 which is greater than t-critical value of 0.429. Hence, the hypothesis is rejected. This implies that, there is significant difference between the responses of junior and senior accountants with regards the ways indicators of professional competence influence quality financial reporting.

Table 4: Mean Responses, Standard Deviation and t-values of senior and junior accountants Ways Confidentiality Influence Quality Financial Reporting of Selected Manufacturing Companies in Enugu State, Nigeria

S/N	Indicators of Ways Confidentiality Influence QFR	$\bar{X}_1$	SD	$\bar{X}_2$	SD	$\bar{X}_g$	t	R
1	Respecting confidentiality of information	4.00	0.00	4.00	0.00	2.00	0.432	D
2	Information acquired in the course of professional work must **not** be used for personal advantage.	4.00	0.00	3.57	0.39	3.79	1.601	SA
3	In disclosing confidential information, interest of all parties who might be affected must be considered.	4.00	0.00	3.92	0.29	3.96	0.743	SA

4	Disclosure is required and proper if the information relate to committing of offences involving dishonesty and fraud.	4.00	0.00	3.67	0.49	3.84	1.220	SA
	Cluster mean	**4.00**	**0.00**	**3.79**	**0.16**	**3.40**	**3.996**	**A**

X_1 = mean of junior staff, Standard deviation of junior staff, X_2 = Mean of senior staff, SD_2 = Standard deviation of senior staff, X_g = Grand mean of junior and senior staff, t = t-value, DF = 2 SA=Strongly Agree; R = Remark.

Table 4 shows that three (Nos. 2, 3 and 4) of the four items all have grand mean scores of 3.50 and above ($\bar{X}_g \geq 3.50$). This implies "strongly agrees" while only No. 1 item has mean of 2.00 ($\bar{X}_g \geq 2.50$). This implies "disagree". The calculated t-value ranged from 0.432-5.636 which is greater than t-critical value of 0.001. Hence, the hypothesis is rejected. This implies that there is significant difference between the responses of junior and senior accountants with regards to the ways indicators of confidentiality influence quality financial reporting.

Discussion of Findings

The findings of this study in table 1, has shown that the respondents agreed with all the identified areas of objectivity of the accountants in Enugu state manufacturing companies. These findings were in agreement with Izedonmi (2012) who opined that the principle of objectivity imposes obligation on all accountants to avoid jobs, assignments, relationships, and situations that are capable of compromising their professional judgment. The t-test revealed that Junior accountants are as objective as their senior colleagues in their professional dealings. This is in agreement with the evidence given by ICAEW (1997) that objectivity is essential for any professional person.

Table 2 revealed through the grand mean that the respondents agreed to the identified areas of professional integrity of the accountants. These findings were in line with IFAC code of ethics (2006) Professional accountant is required to comply with the principle of integrity which imposes an obligation on all Chartered Accountants to be straightforward and honest in professional and business relationships and that professional accountant (senior accountants) should not be associated with reports, returns, communications or other information where they believe that the information: (a) Contains a materially false or misleading statement; (b) Contains statements or information furnished recklessly; or (c) Omits or obscures information required to be included where such omission or obscurity would be misleading. The test of hypothesis provided the evidence that more experienced accountants (senior accountants) tend to possess more integrity than the less experienced ones (junior accountants). The finding lends supports to Thompson (2021) that a senior accountant is more concerned with the integrity of the accounting, making sure that everyone follows the proper accounting rules.

In Table 3, the respondents strongly agreed to the highlighted areas of professional competence of the accountants in Enugu state manufacturing companies. These findings were in line with IFAC (2005) & ICAN (2015) that professional accountant has a continuous duty of maintaining professional knowledge and skill at the level required to ensure that a client or employer receives competent professional service based on current developments in practice, legislation, and techniques. The test of hypothesis provided the evidence that senior accountants are more professionally competent than their junior counterpart. This is in consonant with Better Hiring (2022) that in most organization, junior accountants are not required to have professional qualifications like their senior counterpart.

In Table 4, the respondents strongly agreed to the highlighted areas of confidentiality of the accountants. These findings were in line with IFAC (2005) & ICAN (2015) which says professional accountant should respect the confidentiality of information acquired as a result of professional and business relationships and should not disclose any such information to third parties without proper and specific authority unless there is a legal or professional right or duty to disclose. The test of hypothesis provided the evidence that senior accountants are more confidential in their professional dealings than their junior counterparts this could be because over the years they have witnessed the catastrophic effects of divulging corporate information meant to be kept confidential. The finding lend support to parker & Lynch (2020) that major responsibilities of the senior accountants are: analysing complex financial reports, making recommendation based on the analysis, reviewing journal entries of the junior accountants to ensure accuracy, performing variance analysis etc. these shows that senior accountants are literarily exposed to confidential information day in day out in the course of their professional practice than the junior accountants.

Conclusion

Out of so many professional accounting ethics, this study has clearly shown that the four major indicators namely, objectivity, integrity, professional competence and confidentiality are the bedrock of quality financial reporting system. The findings concurred with the fact that quality financial reporting cannot be achieved in manufacturing company without strict adherence to professional accounting ethics.

Recommendations

1. Manufacturing companies should constitute ethical compliance committee who will ensure adherence to professional ethics.
2. Junior accountants should be given opportunity for professional improvement and acquisition professional ethical behaviour of integrity, and confidentiality.

References

Bensoussan E. (2021) What is Financial Reporting and Why is it Important? Retrieved from https://www.northone.com/blog/small-business/what-is-financial-reporting on 13th April, 2022.

Better Hiring (2022) Requirements of a junior accountant. Retrieved from www.betterhiring.org on 14th April, 2022.

Chen-Fong, W. (2002): The relationship of ethical decision-making to business ethics and performance in Taiwan. *Journal of Business Ethics*, 35(3), pp. 163–176.

David, O. R. (2004). *Auditor's Dictionary: Terms, Concepts, Processes, and Regulations*. John Wiley & Son Inc.

Enderle, G., 2006. *Confidence in the financial reporting system: Easier to lose than to restore*. In: Lu Xiaohe, Enderle, G. (Eds.) Developing Business Ethics in China. New York: Palgrave Macmillan, pp: 163-173.

Ezeani, S., I. Ogbonna, M. Ezemoyih and E. Okonye (2012). The Effect of Creative Accounting On The Job Performance Of Accountants (Auditors) In Reporting Financial Statement in Nigeria. *Kuwait Chapter Of Arabian Journal Of Business And Management Review* Vol.1,No.9,1-30.

Hayes A. (2021) Junior Accountants. Retrieved from https://www.investopedia.com on 16th April, 2022.

ICAEW (1997) Integrity, objectivity, and independence. Retrieved from https://www.icaew.com on 12th April, 2022.

ICAN (2021) Corporate Reporting Study Text. Retrieved from https://icanig.org on 18th April, 2022.

International Federation of Accountants (IFAC) (2003). International federation of accountants' reform proposals. Retrieved from https://www.ifac.org on 17th April, 2022.

International Federation of Accountants (IFAC) (2005). The international federation of accountants. handbook of international auditing, assurance, and ethics pronouncements. Retrieved from https://www.iasplus.com on 17th April, 2022.

International Federation of Accountants (IFAC) (2006). Code of Ethics for Professional Accountants. International Federation of Accountants Publications.

Izedonmi, P. F. (2012). *Manual for accounting ethics*. Benin City, Nigeria: Mindex Publishing Co. Ltd.

MediaNigeria (2018). List of manufacturing companies in Enugu state Nigeria. Retrieved from https://www.medianigeria.com on 10th April, 2022.

Musa B.K. (2019). Professionalism and Ethics of Accounting in Financial Reporting: An Overview of Nigerian Scenario. *European Scientific Journal,* 15 (25)

My Accounting Course (2021). What is Financial Reporting? Retrieved from https://www.myaccountingcourse.com/accounting-dictionary/financial-reporting on 12th April, 2022.

Odeyemi F.B. & Fagbemi T.O. (2011). The perception of ethics in auditing profession in Nigeria. *Journal of Accounting and Taxation* Vol. 5(7), pp. 146-157

Ogbonna, G. N. & Ebimobowei, A. (2011). Ethical Compliance by the Accountant on the Quality of Financial Reporting and Performance of Quoted Companies in Nigeria. *Asian Journal of Business Management*, 3(3), 152-160.

Ojeka, S., Ogundana, M. & Iyoha, F. (2017). Impact of ethics on the conduct of professional accountants in Nigeria, Proceedings of 2017 3rd International

Conference on Creative Education, Kuala Lumpur, Malaysia, 2017.
Parker & Lynch (2020). Who is a senior accountant? Retrieved from https://www.parkerlynch. com/job-seekers/job-descriptions/senior-accountant on 11th April, 2022.
Ready Ratio (2019) Meaning and definition of Senior Accountant. Retrieved from https://www.readyratios.com on 17th April, 2022.
The Institute of Chartered Accountants of Nigeria (ICAN) (2009). Professional code of conduct and guide for members.
Thompson J. (2021). Difference Between a Junior Accountant and Senior Accountant. Retrieved from https://www.sapling.com on 17th April, 2022.