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"CHRISTIAN-ETHICAL FINANCIAL REPORTING IN CONTROLLING FRAUD AND CORRUPTION"

CHRISTIAN-ETHICAL FINANCIAL REPORTING IN CONTROLLING FRAUD AND CORRUPTION

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Abstract

Financial reporting has been complicated with fraud and corruption. This is not because there are no accounting principles and standards to prevent the report. The problem is with human nature. It is depraved. The willingness to implement what is right is weaker than the desire to act otherwise. The concern of this study is to apply Christian-ethical principles in financial reporting to check and control fraudulent and corrupt practices. The method was thematic content analysis. Synthesizing the textual data, it was found that beyond professional principles and standards, Christian ethics undergirds professional practice of financial reporting in keeping with the rules and regulations of reporting. Values like transparency, accountability, uprightness, integrity, and selflessness were restraining factors on accountants to decide on full disclosure in financial reporting. This has implications for controlling fraud and corruption.

Keywords: Christian ethics, financial reporting, fraud, and corruption.

INTRODUCTION AND BACKGROUND

The accounting profession has suffered scrutiny and criticism because of the increase in fraudulent practices and corporate scandals. The confidence placed on professional accountants as a 'Watch dog' of the society is eroding (Etim et all, 2024). Vital economic and business decisions are made by users of accounting information on the assumption that ethical accountants provided the information. Fraudulent accounting information leads to inappropriate decisions by stakeholders such as shareholders, management, investors, and government. Ethical education for accountants has become a necessity, particularly because of consistent rise in

collapsed corporate bodies (Rockness & Rockness, 2010). Corruption and fraud, often stemming from scandals, financial mismanagement, poor corporate governance or ineffective board, have continued to erode investor confidence and threaten economic stability globally and in Nigeria. Corruption or fraud is the abuse of entrusted power for personal gain, including bribery, embezzlement, nepotism, and extortion resulting in a company's inability to meet financial and operational goals, leading to potential bankruptcy or cessation of operations. It is a spectrum from financial distress (insolvency) to complete collapse (liquidation). The Enron scandal is undoubtedly one of the most famous frauds of all time, the situation started in early 2001, when analysts questioned the accounts presented in the company's previous annual report. These accounts used a variety of fraudulent procedures, which made it difficult to work out how the company was making money, despite it having a foothold in energy, commodities, and telecoms among other industries. The United States of America (USA) Securities and Exchange Commission (SEC) began to investigate and discovered that Enron was hiding billions of dollars in liabilities through special-purpose entities (companies it controlled), which enabled it to appear profitable even though it was hemorrhaging cash. During the period, the company's share price fell from $90.56 to under a dollar as the crisis unfolded, with Enron forced to file for what was then the biggest bankruptcy in history. Other notable corporate failures would later include Arthur Anderson (2002), WorldCom (2002), Parmalat (2003), Northern Rock (2008), Lehman Brothers (2008), Silicon Valley Bank (2023). These and numerous other scandals and corporate failures have underscored the impact of ethical financial reporting (Rachdi et al., 2021). They have as a result highlighted the need for regulators to rethink regulatory frameworks and

enforcement, and for corporations to rework their organizational structures and focus on business ethics.

Corruption and fraud leading to institution failure has been widely studied and discussed by management experts, shareholders, bankers, economists, creditors, accountants, and marketing professionals (Otubelu et al., 2021). This has also garnered the attention of both international and local commentators on several occasions because of its ability to create economic instability through increased poverty, higher unemployment resulting from job losses, loss of legitimate income particularly for creditors, rising crime rates, and reduced government tax revenue (Arogundade et al., 2023). In Nigeria, the financial sector faced major challenges of bad governance, fraudulent activities, insider abuse, and corruption between 2004 - 2009, resulting in significant bank failures. The Central Bank of Nigeria (CBN) conducted investigations that revealed significant weaknesses, resulting in the removal of several bank managing directors/executive directors and a significant government bailout. This led to the first draft of CBN Code of Corporate Governance for Banks in 2006. The case of Cadbury Nigeria Plc06-2007) is a notable example of a major financial reporting scandal involving the manipulation of accounts by management. The subsequent investigations and regulatory actions by the Securities and Exchange Commission (SEC) and the Financial Reporting Council highlighted the need for greater transparency and accountability in quoted companies and stronger ethical practices. This article examines the role of Christian ethical principles in strengthening financial reporting integrity and combating fraud and corruption. It explores biblical teachings on integrity and accountability, discusses the causes of financial reporting

fraud, and highlights how Christian ethical values can support ethical decision-making in accounting practice. This study is underpinned by the theory of Utilitarianism. This is an ethical theory that was propounded by Jeremy Bentham (a British philosopher) toward the end of the 18th century.

In 2010, the Institute of Chartered Accountants of Nigeria (ICAN) noted that the theory was later expounded by James Mill (British Philosopher) and John Stuart Mill, his son. The theory states that actions are morally right if they maximize happiness or well-being and minimize pain, treating everyone's happiness equally. In other words, utilitarian ideas encourage actions that lead to the greatest good for the greatest number. Ethical actions are bound to produce satisfaction amongst stakeholders in an organization. According to Wokeh & Edori, (2025), accountants who adhere to accounting ethics are found to produce credible and high-quality financial statements which helps for a well-informed decision by stakeholders. This means that users of the information will make the right decision since there is no distortion of information. This will bring about the greatest happiness to most users of the financial report.

BIBLICAL PERSPECTIVES ON INTEGRITY IN FINANCIAL REPORTS

The bible teaches integrity and honesty and rebukes dishonest means of livelihood which is also applicable to the principles of fiscal management and reporting. The Institute of Chartered Accountants of Nigeria (ICAN) has its fundamental principles to be Integrity, Objectivity, Professional Competence and Due Care, Confidentiality, and Professional behavior. Fairness in economic transactions is also emphasized in the Bible. In the book of Proverbs verse 1:11, it states that " The Lord detests dishonest scales, but accurate weights find favor with him'". This

verse shows that God blesses those who conduct their economic dealing in the right and fair measures and forbids cheating or dishonesty in business transactions. In modern times, falsifying financial records or misrepresenting financial statements has become a norm among business owners and accountants which can be viewed as equivalents of dishonest scales mentioned in the Bible. Similarly, in the book Proverbs 16:11, it states that "Honest scales and balances belong to the LORD; all the weights in the bag are of his making. This passage re-emphasizes the importance of integrity and fairness in dealing with customers and that it is a divine command. In the book of Luke 16:10, it states that "Whoever is faithful with very little will also be faithful with much, and whoever is dishonest with very little will also be dishonest with much". This passage supports the principle of stewardship theory by Donaldson and Davis (1989) which posits that managers are motivated stewards who act in the best interests of the organization and its owners (shareholders), rather than for self-serving interests. This passage highlights faithfulness and accountability of managers and accountants towards their principals. Furthermore, in the book of Leviticus verse 19:36, it states that "Use honest scales and honest weights, an honest ephah and an honest hin. I am the LORD your God...". This passage encourages fairness and just dealings with one another without being deceptive. In today's business world, accountants tend to manipulate financial transactions to produce a deceptive financial report to the unsuspecting stakeholders for personal gains and interests. Also, transactions conducted amongst buyers and sellers are done with self-interest whereby the seller overprices the commodity with the intention of cheating the buyer and likewise the buyer underprices the commodity with the intention of cheating the seller. In Ephesians 4:25, it states that "Therefore, having put away falsehood, let each one of you speak the truth with his neighbor,

for we are members one of another". This verse upholds abandoning lies and deceit and standing by the truth in every situation one may find themselves. This plays out in business world where accountants and auditors are expected to uphold ethical and moral standards, however, in the face of threat or a conflicting interest they withhold the truth. Finally, Proverbs 10:9: "Whoever walks in integrity walks securely, but he who makes his ways crooked will be found out". This passage reinforces the principles of integrity and that whoever ensures that they act righteously with integrity will be safe and secured while those who choose to be crooked in their ways will eventually be exposed to the world. This passage also corroborates the case of Eron (2001) which was concealing false profitability for years and deceiving the public that it was a successful and profitable business, eventually their crooked ways was exposed to the regulators, and the company went into liquidation.

FINANCIAL REPORTING, FRAUD AND CORRUPTION IN ORGANIZATIONS

The way ethical behavior of accountants and business managers is perceived is crucial for sustaining trust, openness, and accountability within the business world (Ehichioya & Bridget, 2025). In Nigeria, where ethical challenges are rampant, the behavior of finance professionals is often scrutinized due to factors such as report manipulation, corruption, fraud, and asset misappropriation (Saidu, 2019). Financial reporting manipulation remains a key ethical dilemma, where professionals may alter financial statements to achieve specific targets or present a more favorable organizational image (Ehichioya & Bridget, 2025). This form of deception misleads stakeholders and undermines the trust placed on the ethical professionals (Saidu, 2019; Gajere et all, 2018). Corruption and fraud further complicate ethical conduct in Nigeria's business

environment. According to research conducted by Moses, 2019, he concluded that corruption is pervasive, often pressuring professionals to compromise ethical standards for personal gain. Nkuranga & Tarus (2023) investigated using correlation design with a quantitative approach. The sample size was 363 respondents, which included finance and auditing staff, heads of departments and members of the boards of directors of the four selected commercial banks. Stratified simple random and purposive sampling techniques were used to select this sample. Data was analyzed through descriptive analysis. Findings show that accounting integrity, accounting objectivity, professional competence, and due care all have statistically significant effect on the quality of financial reporting among selected commercial banks in Rwanda. Ogoun and Ephibayerin (2020) attempted to find out the effects of accounting ethics on financial reporting quality in Nigeria. The descriptive survey research design which seeks to elicit objective opinion of respondents on accounting ethics and financial reporting quality was used. The population of the study captured twenty-eight (28) consumer goods sector firms listed on the Nigeria stock exchange market as of 31st December 2018, while a sample of fifteen (15) of these firms were selected using the simple random sampling technique. Seventy-five well-structured questionnaires were used as the major instrument to gather data from respondents in the accounting departments of the selected companies. The gathered data were analyzed using the OLS statistical package. The result revealed that ethics had a positive and significant link with financial reporting quality. Consequently, high ethical standards are vital in achieving objective, reliable and transparent financial reports. Orumwense & Okunrobo (2025) examines the connection between accounting ethics and the quality of financial reports in the Nigerian manufacturing sector, emphasis on Edo State Manufacturing Companies. Ten (10) manufacturing

companies were specifically selected for the study, which was conducted utilizing a cross-sectional research survey. The factors were evaluated and examined using multiple regression analysis. Integrity, objectivity, confidentiality, professional competence, and due care as the independent variable were found to be a significant factors in improving the quality of financial reports in the Nigerian manufacturing sector in Edo State. The study concludes that if a code of accounting ethics is strictly enforced as a prerequisite for professional accountants, it will increase the quality of financial reports. Paul (2017) examined ethics in the accounting profession to uphold transparency and provide accurate financial reporting in the United States of America. The study adopted a qualitative descriptive research design. A survey method was used to collect primary data. The research sample was picked using the simple random sampling method. Five hundred people were selected. Questionnaires were presented to them to ensure 100% response rate. The Chi-Square statistic technique was used. The findings indicate that the accountant's role is dependent on the accounting profession ethics. Accountants, therefore, who are responsible for producing accurate, concise, and timely financial reports, must uphold the highest standards of ethical responsibility. However, ethical behavior among accounting professionals is not always assured.

ROLE OF CHRISTIAN VALUES IN FINANCIAL REPORTING TO PREVENT FRAUD AND CORRUPTION

Financial reporting should not be viewed only on technical exercise guided by standards but rather a fundamental ethical commitment (Madegowda, 2025). Ethical considerations in financial reporting include the application of moral principles and values to the preparation,

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presentation, and review of financial statements (Rashid et al., 2018; Kiradoo, 2020). It transcends beyond compliance to rules and regulations, but involves a dedication to transparency, honesty, and accountability (Rashid et al., 2018). Transparency ensures that all relevant financial information is accurately disclosed to stakeholders without intentional bias or manipulation. This includes providing a comprehensive and unbiased view of the company's financial performance, position, and prospects while avoiding selective disclosure or omission of material information. Accountability requires that those saddled with the responsibility of preparing financial reports are responsible for the accuracy and fair presentation of information (Strier, 2005). Financial statements produced with unethical intentions can have detrimental effects on stakeholders and the broader economy (Rashid et al., 2018). Christian values are important in ensuring the uprightness of the individuals that are managing the financial affairs of businesses. These values are divine principles that are consistently emphasized in the Bible, which focus on love for God and others. This can be supported in the book of Matthew 7:12 which states that "So whatever you wish that others would do to you, do also to them, for this is the Law and the Prophets". Similarly, in Luke 6:31, it states that "And as you wish that others would do to you, do so to them". Furthermore, Leviticus 19:18 also corroborated the earlier verses stating that "...love your neighbor as yourself". These enduring values emphasize selflessness, forgiveness, compassion, humility, integrity and moral living to guide interactions and decisions.

IMPLICATIONS FOR INTERNAL AUDIT AND CORPORATE GOVERNANCE

Ethics is different from feelings, religion, legality, cultural norms, science, personal values, or even morality. It can be said to be a system of moral principles or standards guiding

behavior, a body of knowledge about morality, or a branch of philosophy that examines human conduct and character. As a philosophical discipline, ethics helps to address moral dilemmas (ICAN, 2010). In accounting profession, ethics means moral principles and professional standards that define how accountants behave and make decisions (Mintz & Morris, 2010). Public confidence in the accounting profession depends on adherence to these ethical guidelines. Sound ethics among accountants ensure sound corporate governance, helps prevent fraud, and serves the public interest (Wokeh & Edori, 2025). Regulations such as the Sarbanes-Oxley Act of 2002, introduced after the Enron scandal in the United States, highlight the importance of an effective corporate governance in restoring public trust. Furthermore, Al-Dmour et al., (2018) noted that establishing a strong foundational system encompassing transparency, honesty, integrity, confidentiality, and professional care can significantly enhance the overall quality of financial reporting. These are the ethical principles of accountants according to the Institute of Chartered Accountants of Nigeria (ICAN, 2000). **Integrity**. Integrity is the quality of a person's consistent pattern of behavior, values, actions, principles, and outcomes (Wokeh & Edori, 2025). In all business and professional interactions, a professional accountant has a duty to be honest, truthful, and straightforward. The idea of integrity is associated with honesty and fair dealing. Integrity is the trait or quality of being truthful and possessing high moral standards. In all corporate and professional interactions, accountants must be honest, straightforward, direct, and truthful. Integrity is the cornerstone of trust, according to the International Ethics Standards Board for Accountants (IESBA, 2022), integrity forms the foundation of trust in the profession. When accountants manipulate financial data for personal gain, the reliability and credibility of financial reports are undermined. Accountants who uphold the principle of integrity resist

pressures to hide unethical operational activities, thereby ensuring that financial reports present a true and fair view of an organization's financial position and economic reality (Duska et al., 2018).

Objectivity. According to Lodikero (2023), objectivity is the ability of an internal auditor to remain unbiased without allowing prejudice, conflicts of interest, or external pressures to influence their professional or business decision. Professional accountants are therefore expected to refrain from situations where bias, undue influence, or personal interests could compromise their decisions. When a circumstance or relationship unreasonably affects or distorts the accountant's professional judgment regarding a service, he should not provide such service (ICAN, 2010). **Professional Competence and Due Care.** To deliver high-quality services, one must maintain and advance their professional knowledge and abilities. This covers compliance and adherence to updated and new regulations, accounting guidelines, or standards, as well as ethical codes (IFAC, 2021). Accountants who are competent are better able to interpret and present financial information accurately and ethically. Professional accountants are required to exhibit the necessary expertise, skills, and competency in delivering their work. They must act in conformity with applicable professional standards (ICAN, 2010). Accountants with sound professional competence can seamlessly adopt and apply evolving financial regulations and standards. This enhances the credibility of financial reports by ensuring they are accurate and compliant with relevant principles and laws (IFAC, 2021; Bhasin, 2016). Furthermore, Eginiwin and Dike (2014) found that professional competence and due care have a positive impact on the quality of financial reporting. Therefore, it is indisputable that maintaining professional

competence improves financial reporting credibility and raises the standard of financial reporting.

Confidentiality. Confidentiality involves safeguarding private financial and corporate information that is obtained while conducting official tasks. According to the IESBA (2022) Code of Ethics, accountants must not disclose confidential information without proper authorization unless it is for the good of the public or there is a legal or professional requirement to do so. Breaching confidentiality will cause damage to one's reputation and cause harm to the client or employer. Maintaining confidentiality as accountants builds trust with clients or organizations. It prevents unauthorized disclosures that could negatively affect the company or mislead stakeholders. Confidentiality guarantees that classified data will not be exploited to influence market decisions (IESBA, 2022). **Professional Behavior**. Accountants are required to observe relevant laws and regulations and to avoid any act that would discredit the accountancy profession. According to International Ethics Standards Board for Accountants (2018), this includes actions that a reasonable and informed third party, weighing all the specific facts and circumstances available to the accountant at that time, would be likely to conclude adversely affects the good reputation of the profession. According to Lodikero, 2023, professional behavior involves upholding the integrity and credibility of the profession which includes complying with the set rules and regulations while avoiding any form misconduct that could disrepute the profession.

RECOMMENDATIONS

Regulatory bodies in Nigeria, such as the Nigerian Exchange Group (NGX), Financial Reporting Council of Nigeria (FRCN) and the Institute of Chartered Accountants of Nigeria

(ICAN), should enhance oversight mechanisms to detect and prevent financial reporting manipulations. Increased audits and monitoring, including strict penalties for unethical financial practices, will discourage manipulation and enhance transparency.

Organizations should adopt clear anti-corruption policies that outline zero tolerance for bribery, corruption, and unethical practices. Regular training on anti-corruption laws, such as the Nigerian Code of Corporate Governance (NCCG), can help professionals understand the implications of engaging in corrupt practices. Establishing anonymous reporting channels such as the whistle blowing framework will also enable employees to report unethical behavior without fear of reprisal.

Organizations should establish firm codes of ethics covering all accounting activities based on statutory requirements and global best practices. Extensive training programs on accounting ethics should be incorporated into staff training calendar to boost fraud prevention awareness. Accounting professional bodies should organize frequent mandatory continuing ethics education to strengthen ethical compliance among members.

CONCLUSION

Financial reporting manipulation erodes trust and compromises ethical perceptions by misleading stakeholders and undermining professional integrity. Similarly, corruption and fraud diminish ethical standards by normalizing unethical practices within the business culture, creating an environment where moral boundaries are blurred. Additionally, asset misappropriation adversely affects ethical perceptions, as the misuse of resources contributes to a climate of distrust and a decline in the integrity of the accounting profession. Accountants with

sound professional ethics have the capacity to enhance and uphold moral values that helps to strengthen organizational financial reporting and build stakeholder's confidence. Evidence from prior studies as seen in the empirical review suggest that the failures witnessed by businesses all stem from weak internal controls, poor corporate governance, inefficient board audit oversight, lack of management support and thus, it is evident that strong professional ethics plays a crucial role in mitigating the risk of business failures. Furthermore, leveraging on the theory of Utilitarianism underpinning this study it revealed that upholding ethical standards is a critical mechanism that ensures that the interest of every individual connected to the business is being catered for which strengthens controls and enhances going concern. Therefore, building ethical capacity amongst professional accountants is a strategic necessity in ensuring stable, credible financial reporting.

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