



Accounting Ethics and Quality of Financial Reporting: What a Malaise in Public Limited Companies in Cameroon?

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Abstracts

The rising occurrence of bankruptcy and fraud among companies has raised serious concerns about the integrity of financial reporting. This study investigates the influence of accounting ethics on the quality of financial reporting in public limited companies (PLCs) in Cameroon. Using a quantitative research approach, data were collected from 65 PLCs across three regions of Cameroon through purposive sampling. Structured questionnaires with a 5-point Likert scale were distributed, and all 65 returned questionnaires were included in the analysis. The data were analysed using ordinary least squares regression methods. The results indicate that while objectivity and integrity are positively linked to the quality of financial reporting, professional competence and due care have no significant effect on it. These findings are consistent across various models and measures of financial reporting, emphasizing the importance of accounting ethics as a crucial tool for ensuring reporting quality. Based on these results, it is recommended that regulatory bodies implement comprehensive ethics training programs for accounting professionals at all organizational levels to enhance the reliability and transparency of financial reports.

Keywords: Accounting ethics, quality of financial reporting, PLC, Cameroon

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1. Introduction

Professional ethics among accountants has increasingly become a critical concern worldwide, largely due to the insufficient emphasis placed on the accounting profession's code of ethics. This ethical malaise is not confined to developed economies such as the USA and Europe but is also prevalent in African and sub-Saharan countries, including Cameroon. In Cameroon, notable cases such as the asset misstatement at BICEC in 2015 and SONARA's failure to publish financial statements in 2018 highlight the severity of ethical lapses. These incidents have significantly undermined the financial health of many companies, often leading to bankruptcy, primarily because of the absence of professional ethics necessary to enhance the quality of financial reporting. Previous research has established that ethical deficiencies adversely affect financial reporting in various ways (Bahrum, Rahmawati & Antong, 2024; Orumwense & Osarobo, 2025).

The rise in ethical misconduct within Cameroonian businesses has attracted considerable attention, yet professional ethics remain insufficiently embedded in the local business culture (Gift et al., 2024). This deficiency threatens the integrity and reliability of financial reports produced by public companies. High-profile accounting frauds have raised serious questions about the effectiveness of accounting ethics and have placed the roles of external auditors and tax controllers under scrutiny regarding their capacity to ensure credible financial reporting (Foka et al., 2018; Lennox & Wu, 2022). This challenge is not unique to Cameroon but reflects a global trend where financial statement manipulation has become increasingly common.

Theoretically, accounting plays a pivotal role because decisions based on accounting information can materially impact a wide range of stakeholders (Hasmi et al., 2024). Bahrum et al. (2024) emphasize that aligning stewardship with ethical responsibility, supported by accounting theory, reduces the likelihood of fraud, errors, and misrepresentation. This alignment enhances corporate accountability, promotes long-term sustainability, and results in higher-quality financial reporting. Despite regulatory efforts to address ethical concerns, persistent issues continue to damage the credibility of corporate financial reports.

Understanding the determinants of accounting ethics among professionals and the motivations behind ethical conduct remains complex. Ethics in accounting transcends mere compliance; it must be deeply ingrained within organizational culture or individual attitudes (Oludayo, Tolulope & Adewale, 2020). Factors contributing to unethical behavior include self-interest, failure to maintain objectivity and independence, lack of integrity, poor

professional judgment, insufficient ethical sensitivity, weak leadership and organizational culture, inability to resist advocacy threats, lack of competence, and inadequate support from professional bodies and peers (Beverly et al., 2007).

Empirical studies have demonstrated a clear relationship between accounting ethics and the quality of financial reporting (Fossung & Saurelle, 2019; Edi & Enzelin, 2025). Without professional ethics, even adherence to accounting standards cannot prevent the production of manipulated financial reports. Therefore, a combination of strong professional ethics and the qualitative characteristics of financial reporting is essential for producing reliable financial statements (Osifor & Emalen, 2016). Auditors play a critical role in ensuring compliance, neutrality, and adequacy in their reports, which must be based on audited financial statements that meet credible standards for users (Foka et al., 2018; Lennox & Wu, 2022). Despite Cameroon's adoption of robust corporate governance policies, including a corporate governance code, unethical behavior, lack of integrity, and weak professional ethics among accountants continue to undermine the objectivity and quality of financial reporting.

This study enhances the existing literature by specifically examining how accounting ethics affect the quality of financial reporting within public limited companies in Cameroon, a context that has received less attention compared to studies in developed economies. Unlike previous research that often discusses ethical issues in a broad or global sense, this work provides empirical evidence based on primary data from Cameroonian PLCs, offering insights into how integrity, objectivity, professional competence, and due care influence financial reporting quality in this unique setting. In doing so, it underscores the vital importance of integrating ethics thoroughly into organizational culture and professional practices to boost financial transparency and accountability in Cameroon's corporate sector. the rest of the paper is arranged in the following sequence: Section 2 presents the literature review, Section 3 outlines the study's methodology, Section 4 discusses the results and analysis of the findings, and Section 5 provides the overall conclusion.

2. Literature Review

This section provides an overview of the theoretical framework, along with a review of both conceptual and empirical literature.

2.1 Theoretical Framework

The stewardship theory of accounting forms the foundation of this study. Originally developed by Donaldson and Davis in 1991, the stewardship theory posits that management,

including accountants, should act ethically and prioritize the best interests of the company's owners rather than their own personal gains. This perspective assumes that managers are motivated to maximize organizational objectives in a morally responsible manner, a view supported by earlier scholars such as Donaldson (1990). However, it is important to note that stewardship theory does not explicitly address potential agency problems that may arise between managers and owners.

Complementing this, accounting theory provides a broader conceptual framework for understanding accounting practices. As described by Hendriksen (1985), accounting theory is grounded in a logical mindset that encompasses comprehensive philosophies guiding the evaluation and development of accounting methods and procedures. This structured framework helps accountants interpret complex financial events and transactions systematically.

Effective accounting practice requires a combination of academic knowledge and practical experience to address real-world challenges. Accounting theories incorporate a wide range of generally accepted principles, norms, customs, processes, philosophies, and underlying assumptions (Coetsee, 2010). Within this context, stewardship theory is employed in this study to demonstrate how accounting ethics, as upheld by accountants, can influence the quality of financial reporting.

2.2 Conceptual and Empirical Literature Review

Ethics in accounting fundamentally centers on principles such as objectivity, independence, confidentiality, integrity, professional competence, and due care. Failure by accounting professionals to exercise due diligence in fulfilling their responsibilities can undermine their credibility and the reliability of financial information.

2.2.1. Quality of financial reporting

The quality of financial reporting is fundamentally concerned with the accuracy and reliability with which financial information reflects a firm's operations. Biddle et al. (2009) define it as the precision with which financial reports convey information about a company's activities. Similarly, Verdi (2006) describes financial reporting quality as the faithful representation of business activities and expected cash flows, aimed at informing shareholders about the company's performance. In essence, financial reporting quality reflects the extent to which financial statements provide fair and truthful information

regarding an enterprise's financial position and performance (Biddle et al., 2009; Aifuwa & Embele, 2019).

While definitions of accounting quality vary across the literature, this study emphasizes the timeliness of annual reports as a critical dimension. Uwuigbe et al. (2016) highlight timeliness as a qualitative characteristic of financial reports, noting its significant influence on users' decision-making. Lennox and Wu (2022) further define timeliness as the duration between the fiscal year-end and the date of the auditor's report signature, typically measured by the natural logarithm of the number of days elapsed. In this research, the quality of financial reporting is assessed through audit adjustments made to financial statements and fiscal adjustments imposed by tax authorities (Kinney & Martinez, 1994; Fossung & Saurelle, 2019). A shorter interval between year-end and report issuance generally indicates higher reporting quality, whereas longer delays suggest lower quality. Lennox and Wu (2022) also observe that most companies revise their financial statements during audit interventions, underscoring the role of external audits in enhancing report quality. Accordingly, this study measures financial reporting quality by examining both audit adjustments from external auditors and fiscal adjustments from tax administrations.

Tax accounting, or the role of tax controllers, pertains to the relationship between the annual tax expenses reported in financial statements and the firm's future tax cash flows (Sari & Anggraeni, 2015). Given that corporate income taxes constitute a substantial portion of earnings, evaluating tax quality is crucial for financial statement users to assess future commitments to internal funds. However, the complexity of tax disclosures can create challenges for external users, potentially enabling managerial bias. Managers may limit tax disclosure to reduce the risk of intervention by tax authorities, thereby complicating the transparency of financial reporting (Kinney & Martinez, 1994; Diana & Florentina, 2015; Foka et al., 2018). These dynamic highlights the importance of scrutinizing both audit and fiscal adjustments to fully understand financial reporting quality.

2.2.2. Relationship between objectivity and independence

The principle of objectivity requires professional accountants to remain fair, honest, and free from conflicts of interest. They must avoid bias or undue influence that could compromise their professional or business judgment, often referred to as independence. Agwor and Akafor (2018) emphasize that accountants have a duty to communicate information fairly and objectively, fully disclosing all relevant details that could reasonably affect users'

understanding of reports, comments, and recommendations. Empirical studies by Gift et al. (2024) and Edi and Enzelin (2025) on Nigerian manufacturing firms demonstrate that objectivity has a positive and significant impact on the quality of financial reporting. Based on this, the hypothesis is proposed:

H1: Objectivity has a significant influence on the quality of financial reporting.

2.2.3. Relationship between integrity and quality of financial reporting

Professional accountants are expected to be straightforward and honest in all professional and business relationships. Eginiwin and Dike (2014) assert that accountants must avoid actual or perceived conflicts of interest and refrain from any activities that could compromise their ethical duties. Mabil (2019) describes integrity as the ultimate test of professionalism, characterized by consistency between one's words and actions regardless of context. He further notes that integrity is increasingly challenged in a culture dominated by materialistic consumerism. Similarly, Orumwense and Osarobo (2025) argue that integrity is not an inherent trait in everyone. However, research findings on the relationship between integrity and financial reporting quality are mixed. Oludayo, Adewale, and Tolulope (2021), studying 75 Malaysian firms, found a negative relationship, while Humata and Gokturk (2021) reported no significant impact. Despite these divergent findings, the following hypothesis is advanced:

H2: Integrity has a positive and significant influence on the quality of financial reporting.

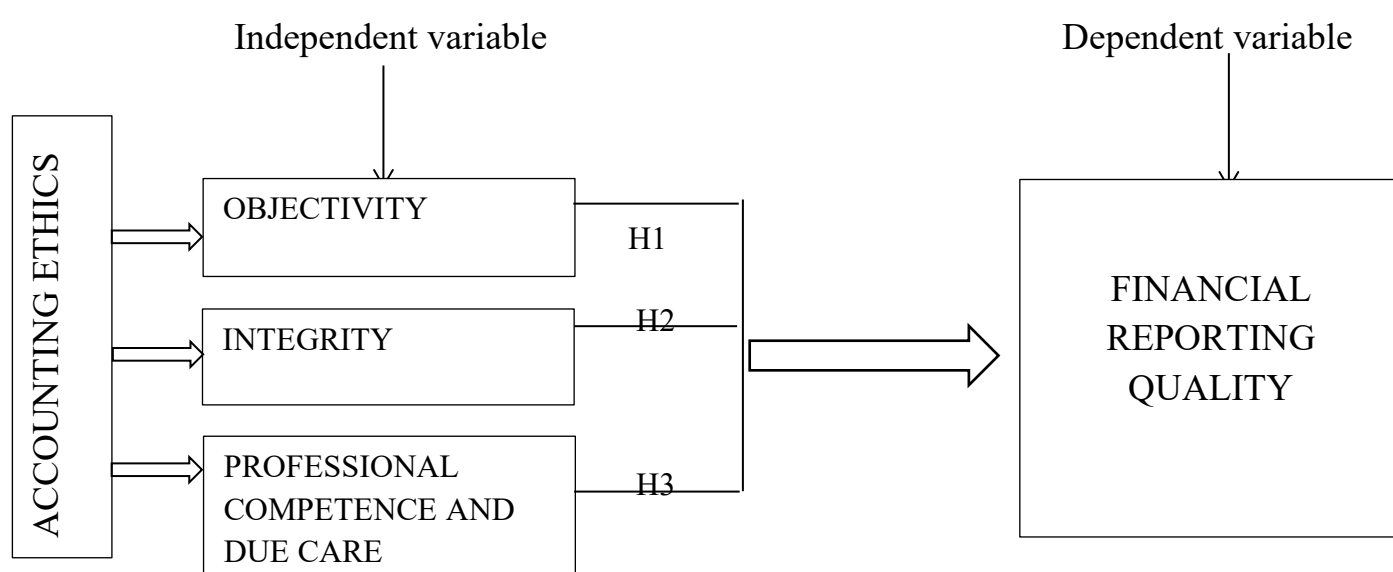
2.2.4. Relationship between professional Competence and due care and quality of financial reporting

Accountants have an ongoing obligation to maintain the professional knowledge and skills necessary to provide competent services, keeping pace with developments in practice, legislation, and technology (Mabil, 2019). Delivering competent professional services requires sound judgment and the application of up-to-date expertise. Agwor and Okafor (2018) distinguish between attaining professional competence and maintaining it, the latter involving continuous awareness of relevant technical and business developments. Due care entails performing assignments diligently, thoroughly, and within appropriate timeframes, while recognizing the inherent limitations of professional services to avoid misinterpretation of opinions as factual assertions (Mabil, 2019). Accordingly, the hypothesis is formulated as follows:

H3: Professional competence and due care have a significant influence on the quality of financial reporting.

This study's hypotheses are thus grounded in these three key dimensions: objectivity, integrity, and professional competence with due care, as critical factors influencing the quality of financial reporting.

Figure 1: Conceptual Framework



Source: Conceived by the Authors (2025)

3. Methodology and Data Approach

This section outlines the methodology employed in the study, focusing on the sampling strategy, operational definitions of variables, and data analysis methods. The research adopts a deductive quantitative approach grounded in a positivist epistemology. Primary data were collected using structured questionnaires incorporating a five-point Likert scale.

3.1 Sample and Data Collection

The study utilizes a quantitative research design, relying primarily on primary data gathered through structured questionnaires. These questionnaires assess perceptions of accounting ethics and the quality of financial reporting. The instrument includes 10 items related to accounting ethics, measured on a five-point Likert scale ranging from Strongly Agree (5) to Strongly Disagree (1). The study population comprises 65 public limited companies located in the Littoral, Central, and Western regions of Cameroon. Using purposive sampling, all 65 returned questionnaires were included in the analysis.

The research model examines the relationship between independent variables, accounting ethics, operationalized through integrity, objectivity, and professional competence, and due care, and the dependent variable, quality of financial reporting, proxied by fiscal corrections and audit adjustments in financial statements. The study regression model is specified in a linear estimation form as;

$$\text{AUDADJUST} = \beta_0 + \beta_1 \text{INT} + \beta_2 \text{OBJ} + \beta_3 \text{prof} + \varepsilon \quad (1)$$

$$\text{FISADJUST} = \beta_0 + \beta_1 \text{INT} + \beta_2 \text{OBJ} + \beta_3 \text{prof} + \varepsilon \quad (2)$$

Audadjust= audit adjustment, Fisadjust = fiscal adjustment INT= Integrity OBJ= Objectivity, prof = professional due care, ε = Error Term, Parameters= b1, b2, b3, Constant Parameter= b0

3.2. Operational Definition of Variables

The quality of financial reports has been measured using two proxies, audit adjustment by the audit controllers and the fiscal adjustment by the fiscal administration, with a series of explanatory variables measured using a Likert scale

Table 1. Justification of the explained and explanatory variables

Variables	Proxies	MEASURE	Theoretical justification
Quality of financial reporting	Audit adjustment	It takes a binary response YES if the company has any audit adjustments in the previous years, and NO if otherwise.	Linnox & wu, (2022) Fossung & Saurellle (2019)
	Fiscal adjustment	It takes a binary response YES if the company has any fiscal adjustments in the previous years, and NO if otherwise.	Kinney & Martin (1994), Diana & Florentina (2015)
Accounting ethics	- Integrity - Objectivity - Professional competence	Five points likert scale	Mabil et al. (2019) Alfuwa et al. (2018) Agwor & Okafor (2018)

Source: Author's computation

4. RESULTS AND DISCUSSION

Measurement model assessment

A factor analysis based on the KMO model threshold of ≥ 0.5 -factor loading was used to check the validity of item questions; meanwhile, alpha Cronbach was employed to test the construct's reliability at the minimum cutoff threshold of ≥ 0.5 . Table 1 presents the descriptive statistics, factor loadings, and reliability coefficients (Cronbach's alpha) for the

four key constructs examined in this study: Objectivity, Integrity, Independence, and Financial Reporting Quality. These constructs are measured through multiple items, each reflecting specific aspects of the underlying factor.

Table 2. Mean, Standard Deviation, Factor Loadings, and Cronbach's Alpha

Variables	Factor Loadings	Cronbach's Alpha	Mean	Std. dev.
Objectivity		.786	2.2974	1.10151
The professional knowledge of accountants in this enterprise is relevant to their work	.828		2.23	1.222
Accountants in this enterprise keep themselves updated with current affairs and information in accounting and financial reporting	.781		2.14	1.236
Accountants attend educational seminars for continuous training and development	.576		2.71	1.320
Integrity		.677	2.159	.99508
An accountant in this enterprise has an unbiased mental attitude	.708		2.25	1.146
Any reports or opinions provided by the accountant at this enterprise can be verified and authenticated	.805		2.25	1.250
Professional competence and due care		.795	2.0787	1.0582
Accountants in this enterprise do not depend on hearsay in carrying out their activities	.719		2.08	1.177
Accountants in this enterprise display honesty with finances, information, business dealings, and other operational transactions	.744		2.07	1.136
Accountants in this enterprise are present physically and make themselves accessible and available to management and other staff	.689		2.28	1.193
Financial Reporting Quality		.648	1.9823	.86823
During the past few years, has your auditor asked for any re-corrections in the financial statements?	.689		1.37	.486
Has your company ever undergone any fiscal adjustments in previous or past years?	.797		1.22	.414
In this company, did you ever have to process your financial statements during the last two fiscal years?	.809		1.55	.501
Has your company made any adjustments to the financial statements for the previous years?	.500		1.05	.211

Source: Conceived by the Authors

The construct of Objectivity demonstrates strong internal consistency, with a Cronbach's alpha of 0.786, indicating good reliability. The factor loadings for the items under Objectivity range from 0.576 to 0.828, showing that each item contributes meaningfully to the construct. Specifically, the item "The professional knowledge of accountants in this enterprise is

relevant to their work” has the highest loading (0.828), suggesting it is a particularly strong indicator of Objectivity. The mean scores for Objectivity items range from 2.14 to 2.71, with standard deviations between 1.10 and 1.32, reflecting moderate agreement among respondents but also some variability in perceptions.

Integrity, another critical construct, exhibits acceptable reliability with a Cronbach’s alpha of 0.677. The factor loadings for Integrity items vary between 0.677 and 0.805, indicating a solid relationship between the items and the construct. For example, the item “Any reports or opinions provided by the accountant at this enterprise can be verified and authenticated” has a high loading of 0.805, emphasizing its importance in capturing Integrity. The mean values for Integrity items hover around 2.16 to 2.25, with standard deviations close to 1, suggesting that respondents generally perceive a moderate level of integrity among accountants, though some differences in opinion exist.

The professional competence construct shows strong internal consistency, with a Cronbach’s alpha of 0.795, the highest among the four constructs. Factor loadings range from 0.689 to 0.744, indicating that the items reliably measure Independence. Notably, the item “Accountants in this enterprise display honesty with finances, information, business dealings, and other operational transactions” has a loading of 0.744, highlighting its relevance. Mean scores for Independence items range from 2.07 to 2.28, with standard deviations around 1.06 to 1.19, reflecting moderate perceptions of independence and some variability among respondents.

Financial Reporting Quality, the final construct, shows the lowest reliability with a Cronbach’s alpha of 0.648, which is marginally acceptable but suggests that the internal consistency of this scale could be improved. Factor loadings for its items range from 0.500 to 0.809, with the item “In this company, did you ever have to process your financial statements during the last two fiscal years?” having the highest loading of 0.809. The mean scores for Financial Reporting Quality items are notably lower, ranging from 1.05 to 1.55, with relatively small standard deviations (0.211 to 0.501). This indicates that respondents generally report fewer occurrences or lower agreement with the financial reporting issues measured, possibly reflecting less frequent adjustments or corrections in financial statements. Table 3 below presents the Pearson correlation coefficients among four variables: Financial Reporting, Objectivity, Integrity, and Independence, based on a sample size of 65 respondents.

Table 3: Correlation matrix on the relationship between accounting ethics and financial reporting quality

Variables		Financial reporting	Objectivity	Integrity	Independence
Financial reporting	Pearson Correlation	1	.618**	.624**	.325**
	Sig. (1-tailed)		.000	.000	.004
	N	65	65	65	65
Objectivity	Pearson Correlation	.618**	1	.502**	.406**
	Sig. (1-tailed)	.000		.000	.000
	N	65	65	65	65
Integrity	Pearson Correlation	.624**	.502**	1	.329**
	Sig. (1-tailed)	.000	.000		.004
	N	65	65	65	65
Independence	Pearson Correlation	.325**	.406**	.329**	1
	Sig. (1-tailed)	.004	.000	.004	
	N	65	65	65	65

Notes: ** Correlation is significant at 1% level

Source: Conceived by the Authors

Financial Reporting is positively and significantly correlated with all three other variables. Specifically, it has a strong positive correlation with Objectivity ($r = 0.618$, $p < 0.01$) and Integrity ($r = 0.624$, $p < 0.01$), indicating that higher levels of objectivity and integrity are associated with better financial reporting quality. The correlation with Independence is positive but weaker ($r = 0.325$, $p < 0.01$), suggesting that while independence is related to financial reporting, its association is less pronounced compared to objectivity and integrity.

All correlations are statistically significant at the 1% level, as indicated by the double asterisks and p-values less than 0.01, confirming that these relationships are unlikely to be due to chance. The consistent sample size of 65 across all correlations ensures comparability. In summary, the data suggest that improvements in objectivity, integrity, and independence among accountants are significantly associated with enhanced financial reporting quality, with objectivity and integrity showing particularly strong relationships.

Table 4 reports the results of three regression models that explore how different aspects of accounting ethics influence financial reporting quality, measured through audit adjustments

(Model 1), fiscal adjustments (Model 2), and an overall combined indicator (Model 3). The key ethical variables examined are Objectivity, Integrity, and Professional Competence and Due Care.

Table 3: Estimates of the effect of accounting ethics on financial reporting quality

	Quality of financial reporting											
	Audit adjustment (Model 1)				Fiscal adjustment (Model 2)				Overall (Model 3)			
	B	S. E	Sig.	VIF	B	S. E	Sig.	VIF	B	S. E	Sig.	VIF
Objectivity	.349	.226	.000	1.428	.363	.091	.000	1.428	.315	.085	.000	1.464
Integrity	.314	.087	.001	1.231	.259	.097	.001	1.371	.362	.091	.000	1.371
Professional competence and due care	.009	.094	.915	1.116	.033	.087	.705	1.229	.022	.081	.792	1.229
Constant	.457	.083	0.048		.468	.235	.051		.433	.220	.054	
	R =.700 R Square = .490 Fisher = 19.498** N= 65				R =.675 R Square =.455 Fisher =17.004 ** N= 65				R = .717 R Square =.514 Fisher = 21.520** N= 65			

Notes: B stands for beta coefficients, S.E. stands for standard errors, Sig. Stands for the level of significance, VIF stands for the variance inflation factor, and ** is the level of significance at 1%

Source: Conceived by the Authors

The results show that **Objectivity** has a strong and statistically significant positive effect on financial reporting quality across all models. Intuitively, this means that when accountants maintain an unbiased and impartial attitude—free from personal or external influences—they are more likely to produce accurate and reliable financial reports. Objectivity helps ensure that financial information is presented fairly, reducing the need for corrections or adjustments during audits or fiscal reviews. This explains why higher objectivity corresponds to fewer audit and fiscal adjustments, reflecting better reporting quality.

Similarly, **Integrity** also positively and significantly affects financial reporting quality. Integrity involves honesty, adherence to ethical principles, and the willingness to provide verifiable and truthful information. Accountants who demonstrate high integrity are less likely to manipulate or misstate financial data, which leads to more trustworthy financial statements. This ethical commitment reduces errors and the need for subsequent adjustments, thereby improving overall reporting quality.

In contrast, **Professional Competence and Due Care** do not show a significant impact on financial reporting quality in any of the models. Although technical skills and diligence are

important, their lack of significant effect here suggests that competence alone may not guarantee high-quality financial reporting if not accompanied by strong ethical behavior. In other words, even highly skilled accountants may produce lower-quality reports if objectivity and integrity are lacking. This finding highlights that ethical attitudes may play a more direct and critical role in ensuring accurate financial disclosures than technical competence by itself.

The models explain a substantial portion of the variation in financial reporting quality, with R-squared values ranging from about 45% to 51%, indicating that these ethical factors are meaningful predictors. The low variance inflation factors (VIF) confirm that the predictors do not suffer from multicollinearity, ensuring the reliability of the estimates.

The study investigated the impact of three key accounting ethics variables: objectivity, integrity, and professional competence and due care on the quality of financial reporting, as measured by fiscal corrections and audit adjustments. The findings suggest that fostering objectivity and integrity among accountants is crucial for producing high-quality financial reports, as these ethical qualities help prevent bias and dishonesty, which are major contributors to errors and adjustments in financial statements. The hypothesis that objectivity significantly improves financial reporting quality (H1) was accepted across all models. This outcome is in contrast with the studies of Nkuranga and Tarus (2023) and Orumwense and Osarobo (2025), who found no significant impact of integrity or objectivity on the timeliness of financial reports.

Also, integrity demonstrated a positive and significant influence on financial reporting quality across all models, leading to the acceptance of H2. This finding supports the view that integrity fosters honesty and transparency, thereby reducing errors and adjustments in financial statements. The results are consistent with the work of Marbil (2019) and Gift et al. (2024), who emphasized the importance of integrity as a fundamental ethical principle that enhances the reliability of financial reports. Concerning the third hypothesis, professional competence and due care showed a positive and though insignificant effect on reporting quality. While professional competence is necessary, the findings suggest it is insufficient on its own to improve financial reporting quality without a strong ethical foundation. This conclusion is corroborated by Marbil (2019) and Gift et al. (2024), who demonstrated that competence combined with ethical conduct leads to more reliable financial statements.

5- Conclusion and Recommendation

Finally, this study concludes that, integrity and objectivity have a positive and a significant influence when measured by fiscal adjustment and audits adjustment thereby enhancing the quality of financial reporting in public limited companies in Cameroon while professional competence and due care has no significant influence on the quality of financial reporting. In line with the findings, it is recommended that, accounting ethics are crucial in raising the caliber of financial reporting produced by companies and ought to be given careful consideration in order to increase stakeholders trust in those reports. Also, regulators should mandate comprehensive ethics training for accounting professionals at all levels

Declaration

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