Ethical Practice and Organizational Performance of Selected Poultry Farms in Niger State Nigeria

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ABSTRACT

Ethics are considered crucial for the growth of every organization, and is one of the most critical issue organizations face today. The study examined Ethical Practice and Organizational Performance of Selected Poultry farms in Agaie Niger State Nigeria. The study adopted a quantitative approach; through survey research design. The population of the study was 1,465, with a sample size of 160 multi-stage sampling technique and random sampling was adopted. Data were collected through a structured Questionnaire. Data were analyzed using linear regression analysis. The findings revealed that Accountability has a positive and significant effect on Productivity of the Selected Poultry farms in Agaie Niger State, Nigeria. Hypotheses two further revealed that Corporate Social Responsibility has a positive and significant effect on Profitability of Selected Poultry farms in Agaie Niger State Nigeria. Hypotheses three also indicated that Honesty has positive significant effect on the sales of selected poultry farms in Agaie Niger State Nigeria. The study concludes that accountability, social responsibility and honesty has positive significant effect on the productivity, profitability and sales of selected poultry farms in Agaie Niger State Nigeria. The study recommends that Efforts should be made by Management of Poultry farmers to establish proper ethical code of conducts and polices in the organization to enhance productivity. Management of Poultry Farmers should invest more on Corporate Social Responsibility to attract good image and increased profitability, and Poultry farmers should inculcate the culture of honesty among her employees in order to boost sales and reduce pilferage of sales.

INTRODUCTION

Business ethics represent a fundamental element of contemporary organizational practices, defining the moral standards that govern the behavior of both companies and individuals in today's corporate environment (Tang et al., 2022; Zaman, 2017). Ethical principles serve as a framework for business operations, influencing various aspects such as employee behavior, customer and supplier relations, and the broader social and environmental impact of business activities (Park et al., 2022; Cabana & Kaptein, 2019). The adoption of ethical practices helps ensure fairness, justice, and compliance with relevant legal and regulatory frameworks. Moreover, business ethics provide guidance in resolving moral dilemmas and operational conflicts (Fassin, 2022; Puranik et al., 2019).

Research consistently shows that organizations that emphasize ethical standards and corporate social responsibility tend to benefit from a stronger reputation, greater customer loyalty, and enhanced employee morale and productivity (Tamunomiebi, 2018; Gino & Pierce, 2009). Conversely, unethical conduct can lead to legal consequences, damage to reputation, loss of consumer trust, and high employee turnover (Kish et al., 2010; Luo, 2008). Ethical business conduct is closely linked to organizational success, as it can contribute to long-term financial performance and sustainability (McShane et al., 2021; Sardžoska & Tang, 2015).

In the poultry industry, ethical issues remain a pressing concern despite rising demand for poultry products. These challenges include poor animal welfare, lack of environmental stewardship, and minimal social responsibility. Problems such as overcrowded housing, inadequate living conditions, and unethical slaughter methods reflect a disregard for animal welfare. Environmental harm arises from unsustainable practices like irresponsible feed sourcing, water and air pollution, and greenhouse gas emissions. Additionally, unethical labor practices, exploitation of small-scale farmers, and lack of transparency can erode public trust. These ethical shortcomings negatively impact the industry's performance by reducing productivity and efficiency, increasing regulatory pressures and compliance costs, decreasing profitability and competitiveness, and damaging brand image and customer loyalty.

Objective of the Study

The main Objective of this study is to examine the effect of ethical practice on organizational performance of selected Poultry farms in Niger State, Nigeria. The

Specific objectives are to:

i. examines the effects of accountability on organizational productivity of selected Poultry farms in Niger State, Nigeria.

ii. determine the effects of corporate social responsibility on organizational profitability of selected Poultry farms in Niger State, Nigeria.

iii. ascertain the effect of honesty on organizational sales of selected Poultry farms in Niger State, Nigeria.

Statement of Hypotheses

i. $H_{O1:}$ Accountability has no significant effect on organization's productivity of selected Poultry farms in Niger State, Nigeria.

ii. H_{O2}: Corporate social responsibility has no significant effect on organization's profitability of selected Poultry farms in Niger State, Nigeria.

iii. H_{O3}: Honesty do not have significant effect on the sales of selected Poultry farms in Niger State, Nigeria.

LITERATURE REVIEW

Concept of Ethical Practices

Ethical practices, often referred to as ethical behavior, involve deliberate adherence to moral principles guiding individuals and organizations in their conduct within and outside their operational environment (Ononogbo, 2016). Unethical practices are typically rooted in the organizational culture, reflecting its values, beliefs, and behaviors. Abiodun and Oyeniyi (2014); Apeh and Adekeye, 2019 argue that the ethicality of business decisions and actions depends on whether they support or violate the prevailing societal and individual standards. Ethical norms evolve over time, as they represent the outcome of defining acceptable human behavior. Ethical practices contribute to gaining competitive advantage, helping businesses distinguish themselves in the marketplace (Ahmad, 2009; Salawudeen & Suleiman, 2025). Companies that uphold strong ethical codes and prioritize integrity are not only more profitable but also better positioned for long-term success (Hasnah, Ishak, & Sobei, 2015; Apeh and Ibrahim, 2022).

According to Drucker, ethical behavior stems from reflective and collective moral judgment based on shared values (Bishop, 2013; Aminu & Salawudeen, 2019). Accountability, as defined by Merriam-Webster, refers to being answerable for one's actions. It involves an individual's willingness to take responsibility and explain decisions made. (Bovens, 2007; Apeh and Obochi, 2024) describes accountability as a social obligation to justify conduct to others, while Dubnick and Frederickson (2011) explain that its definition may vary depending on cultural, political, and institutional settings. In public organizations, accountability is often demonstrated through transparency and information disclosure. Meanwhile, Corporate Social Responsibility (CSR) involves analyzing the legal, moral, social, and environmental dimensions of business operations (Barnard, 1938; Abdullateef & Salawudeen, 2020), although the concept of corporate contribution to society is not entirely new.

Organizational Performance

Khandekar and Sharma (2023) define organizational performance as the measure of a firm's efficiency and effectiveness, visible in brand strength, operational capabilities, and financial success. Employee performance refers to how effectively tasks are completed and is typically assessed during performance evaluations, which consider leadership skills and productivity to determine promotion or termination decisions (Rowold, 2011). Performance can be measured through both efficiency (input-output ratio) and effectiveness (such as employee satisfaction and business growth). These measurements can be objective (e.g., financial metrics like ROI and profit growth) or subjective, and they are especially useful in industry-specific research due to their consistency (Venkatraman & Ramunujam, 2022; Salawudeen & Suleiman, 2025; Apeh and Otu, 2025).

Theoretical Basis for the Study

The study is grounded in the Ethical Virtue Theory, which is particularly suitable for understanding organizational ethics and encapsulates key ideas from related ethical theories. The theory posits that morally right actions stem from virtuous character traits like honesty, integrity, fairness, and loyalty (Duska, 2011; Apeh et al., 2021). These traits form the core of workplace ethics. In academic institutions, virtues also include dedication and respectful relationships among staff and students. The presence of such virtues enhances organizational performance. The study framework incorporates this theory, including behaviors considered unethical as per the theory's propositions.

Empirical Review

Ahmed-Nor et al. (2024) explored the role of ethical leadership in improving public sector performance in Somalia, considering the mediating influence of corporate social responsibility and organizational politics, and the moderating role of social capital. Using survey data from 292 government employees and SEM-PLS analysis, the study found that ethical leadership positively affects organizational performance and these mediating variables. The research provides valuable insights for public administrators aiming to boost performance through ethical practices.

Barry et al. (2024) investigated how business ethics influence organizational performance across six organizations in North Central Nigeria. Through data gathered from 120 respondents, the study concluded that unethical conduct adversely affects profitability, whereas adherence to ethical standards and CSR enhances it. The study recommended increased ethical training and awareness among staff to improve organizational reputation and performance.

Lawal (2023) examined the moderating effect of ethical behavior on employee performance in selected public institutions in Southwest Nigeria. Surveying 1,500 government employees, the study revealed that strong ethical leadership significantly mediates the impact of organizational culture on performance. The results also demonstrated that factors such as social determinants, institutional values, and leadership significantly affect employee performance. The study emphasized the importance of preventive and enforcement strategies in promoting ethical conduct and enhancing productivity in the public sector.

METHODOLOGY

This study adopted a quantitative approach using a survey research design. The population comprised top, middle, and lower-level management staff from selected poultry farms in Niger State, Nigeria, totaling 1,465 employees. A multi-stage sampling method was employed. In the initial stage, proportional sampling was used to divide the population into subgroups, after which random sampling was applied within each subgroup. The Taro Yamane formula was utilized to determine a sample size of 160 respondents. Data was gathered using a structured questionnaire designed with a 6-point Likert scale. Hypotheses were tested at a 5% level of significance, and the data analysis was conducted using linear regression techniques.

RESULTS AND DISCUSSION

The study targeted owner-managers and lower-level staff of the selected poultry farms in Niger State. A total of 160 questionnaires were distributed, out of which 157 were correctly completed and returned, yielding a response rate of 98.1%, which was deemed sufficient for the study's analysis.

Test of Hypothesis

Hypothesis One: Accountability has no significant effect on Organization's Productivity of Selected Poultry farms in Niger State, Nigeria.

Table 4.1
Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	. 382a	.146	.140	.42986

a. Predictors: (Constant), Accountability
b. Dependent Variable: Productivity

ANOVA[a]						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	4.831	1	4.831	26.145	.000b
	Residual	28.272	348	.185		
	Total	359.569	349			

a.
Dependent Variable: Accountability
b. Predictors: (Constant), Productivity.

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.549	.263		13.484	.000
	Accountability	.264	.052	.382	5.113	000

a. Dependent Variable: Productivity.
b. Predictors: (Constant), Accountability.

Table 4.1 provides details of regression analysis results of effect of Accountability on Productivity of the Selected Poultry farms in Niger State, Nigeria. The results revealed that Accountability has a positive and significant effect on Productivity of the Selected Poultry farms in Niger State, Nigeria. (β = 0.264, t = 5.113, p < 0.05). The R value (0.382) supports this result and it indicates that there is a significant positive relationship between Accountability and Productivity of the Selected Poultry farms in Niger State, Nigeria. Coefficient of determination (R) explains the extent to which changes in the dependent variable can be explained by the change in the independent variable or the proportion of variation in the dependent variable (Productivity) that is explained by the independent variable (Accountability). From the findings, the value of R (0.146) indicates that 14.6% changes in the Productivity of the Selected Poultry farms in Niger State, Nigeria can be accounted for by Accountability implemented by the company while the remaining 85.4% changes that occurs is accounted for by other variables not captured in the model. The results further mean that the model applied to link the relationship of the variables was satisfactory.

The regression equation reveals that, holding Accountability to a constant, Productivity of the Selected Poultry Farms in Niger State, Nigeria, would be (3.549) implying that without Accountability, Productivity of the Selected Poultry farms in Niger State, Nigeria will be (0.264) units which is positive representing improvement. The results of the simple regression analysis indicate that when Accountability is improved by one unit, Productivity would increase by (0.382) units and it was significant at (p<0.05). This implied that for every improvement in Accountability there were 5.113 (t = 13.484) times increase in the Productivity of the Selected Poultry farms in Niger State, Nigeria. The result suggests that Accountability is a significant predictor of the Productivity of the Selected Poultry farms in Niger State, Nigeria. Based on these results, the null hypothesis one (H) which states that Accountability has no effect on an Organization's Productivity of Selected Poultry farms in Niger State, Nigeria can therefore be rejected.

Hypotheses Two: Corporate Social Responsibility has no effect on an Organization's Profitability of Selected Poultry farms in Niger State, Nigeria

Table 4.2
Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.210a	.044	.037	.56670

a. Predictors: (Constant), Corporate Social Responsibility
b. Dependent Variable: Profitability

ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	2.144	1	2.144	6.677	.011b
	Residual	46.566	145	.321		
	Total	48.710	146			

a. Predictors: (Constant), Corporate Social Responsibility
b. Dependent Variable: Profitability

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	.559	3.368		6.022.	.000
	CSR	.292	.113	.210	2.584	.011

a. Dependent Variable: Profitability
b. Predictors: (Constant), Corporate Social Responsibility

Table 4.2 provides details of regression analysis results of effect of Corporate Social Responsibility on Organization's Profitability of the Selected Poultry farms in Niger State Nigeria. The results revealed that Corporate Social Responsibility has a positive and significant effect on Profitability of the Selected Poultry farms in Niger State Nigeria ($\beta = 0.292$, $t = 2.584$, $p < 0.05$). The R value (0.210) supports this result and it indicates that there is a significant positive relationship between Corporate Social Responsibility and Profitability of the Selected Poultry farms in Niger State Nigeria. Coefficient of determination (R) explains the extent to which changes in the dependent variable can be explained by the change in the independent variable or the proportion of variation in the dependent variable (Profitability) that is explained by the independent variable (Corporate Social Responsibility). From the findings in *the* table 4.3 the value of R (0.044) indicates that 4.4% changes in the Profitability of the Selected Poultry farms in Niger State Nigeria can be accounted for by Corporate Social Responsibility implemented by the companies while the remaining 95.6% changes that occurs is accounted for by other variables not captured in the model. The results from the coefficient reveals that, holding Corporate Social Responsibility to a constant, Profitability of the Selected Poultry farms in Niger State Nigeria. The above regression coefficient reveals that, holding Corporate Social Responsibility to a constant, Profitability of the Selected Poultry farms would be (3.368) implying that without Accountability, Productivity of the Selected Poultry farms, Nigeria will be (0.292) units which is positive representing improvement. The results of the simple regression analysis indicate that when Corporate Social Responsibility is improved by one unit, Profitability would increase by (0.210) units and it was significant at ($p<0.05$). This implied that for every improvement in Corporate Social Responsibility there were 2.584 ($t = 6.022$) times increase in the Profitability of the Selected Conclusion and Recommendations The research study analyzed the effect of Ethical Practice on Organizational Performance of Selected Beverage Manufacturing Companies in Ogun State, Nigeria. The results of the study provide both empirical and statistical evidences on the effect of the independent variable proxies by accountability, corporate social responsibility and integrity on the dependent variable measured by productivity, profitability and job satisfaction. From the empirical findings the research study concluded that Ethical Practice has a significant influence on the Organizational Performance of Beverage Manufacturing Companies in Ogun State, Nigeria. Based on the findings, the following are the recommendations that can be made for managerial policy and managerial practice: all efforts should be made in the processes and activities that can assist the organization in generation, acquiring and subsequently discovering, organizing and establishing proper ethical code of conducts and polices in the organization to govern business activities and transactions and control unethical practices and misconduct. Additional studies could be conducted to survey and to confirm the results on the determinants of beverage manufacturing companies' performance identified by this research study using the researcher's own criteria, while also identifying other sets of criteria that could as well be used in determining beverage manufacturing companies' performance.

The result suggests that Corporate Social Responsibility is a significant predictor of the Profitability of the Selected Poultry farms in Niger state Nigeria. Based on these results, the null hypothesis two which states that Corporate Social Responsibility has no effect on organization's Profitability of Selected Poultry farms in Niger State, Nigeria can therefore be rejected. Nigeria, would be (3.368) implying that without Accountability, Productivity of the Selected Beverage Manufacturing Companies in Ogun State, Nigeria will be (0.292) units which is positive representing improvement. The results of the simple regression analysis indicate that when Corporate Social Responsibility is improved by one unit, Profitability would increase by (0.210) units and it was significant at ($p<0.05$). This implied that for every improvement in Corporate Social Responsibility there were 2.584 ($t = 6.022$) times increase in the Profitability of the Selected Poultry farms in, Nigeria. The result suggests that Corporate Social Responsibility is a significant predictor of the Profitability of the Selected Poultry farms in Niger State Nigeria. Based on these results, the null hypothesis two (H) which states that Corporate Social Responsibility has no effect on an Organization's Profitability of Selected Poultry farms in Niger State, Nigeria can therefore be rejected.

Hypotheses Three: Honesty do not have significant effect on the sales of selected Poultry farms in Niger State, Nigeria

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.87[a]	.7569	.750	1.28404

a. Predictors: (Constant), Honesty

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4.421	1	4.421	2.682	.002[b]
	Residual	578.712	311	1.649		
	Total	583.133	352			

a. Dependent Variable: sales

b. Predictors: (Constant), Honesty

Coefficients[a]

Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	T	Sig.
1	(Constant)	2.939	.0278		10.582	.000
	Honesty	.121	.068	.087	1.638	.002

a. Dependent Variable: sales

This model shows the functional relationship between the dependent variable (sales) and independent variable (honesty) With correlation (R=0.87) showing a strong positive correlation between the dependent and independent variables. Furthermore, the coefficient of determination (R-square =0.757) shows that the independent variable (Honesty) explains about 76% of the total variation in the dependent variable (sales) while 24% was attributable to other factors not explain in the model. The individual parameter of the model (β = 0.121) is significant with p-value 0.002<0.05. Furthermore, the overall parameter of the model (F = 2.682) is significant with p-value 0.002<0.05 therefore; we reject the null hypothesis and conclude that honesty has positive significant effect on the sales of selected poultry farms in Agaie Niger State Nigeria.

Discussion of Findings

The findings of the study show that accountability has a significant and positive impact on the productivity of selected poultry farms in Niger State, Nigeria, as indicated by the beta coefficient ($\beta = 0.264$), t-value ($t = 5.113$), and p-value ($p < 0.05$). The correlation coefficient ($R = 0.382$) confirms a meaningful positive relationship between accountability and productivity. The coefficient of determination ($R^2 = 0.146$) suggests that accountability accounts for 14.6% of the variation in productivity, while the remaining 85.4% is influenced by other factors not included in the model.

Similarly, the results demonstrate that corporate social responsibility (CSR) significantly and positively affects the profitability of the selected poultry farms ($\beta = 0.292$, $t = 2.584$, $p < 0.05$). An R value of 0.210 supports this positive relationship. The R^2 value of 0.044 indicates that CSR contributes to 4.4% of the variation in profitability, with the remaining 95.6% due to other unaccounted variables.

Additionally, the study reveals that honesty has a significant positive effect on sales, with findings showing that 76% of sales performance is influenced by employee honesty. This underscores the importance of integrating honesty as a key ethical principle within organizations. These results align with previous research by Lawal (2023), Barry et al. (2024), and Ahmed-Nor et al. (2024), who also found strong links between ethical leadership and organizational performance.

Conclusion

The study assessed how ethical practices affect the performance of selected poultry farms in Agaie, Niger State, Nigeria. The results indicate that accountability significantly enhances productivity, corporate social responsibility positively influences profitability, and honesty boosts sales. Based on these findings, the study concludes that ethical practices have a significant and positive effect on the organizational performance of poultry farms in the area.

Recommendations

In line with the findings, the following recommendations are made:

i. Poultry farm management should establish clear ethical codes and policies to promote greater productivity.
ii. Increased investment in corporate social responsibility initiatives is encouraged to improve the farm's public image and profitability.
iii. Cultivating a culture of honesty among employees is essential to increase sales and minimize losses due to theft or dishonesty.

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