International Journal of Advanced Multidisciplinary Research and Studies

Assessing the effects of ethical behavior, internal control systems, and leadership quality on public accountability in the Solomon Islands

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Abstract
The study evaluates the effects of current practices of accountability and their relationship with the practices of ethical behavior, internal control systems, and leadership quality of public sector employees in the Solomon Islands. Data were collected through an online survey platform from 253 respondents from local government officials from 5 main ministries, Ministry of Health and Medical Services, Ministry of Education and Human Resources Development, Ministry of Finance and Treasury, Ministry of Justice & Legal Affairs, and the Office of the Prime Minister and Cabinet (specifically the Ombudsman Office and the Leadership Code Commission), through the usage of simple random probability sampling. The study used structural equation model analytical tool to observe the correlations between the variables. The findings affirmed that ethical behavior, internal control systems, and leadership quality are positive elements of public accountability. This study also provides useful information for private employers, policymakers, and public organizations to promote accountability toward achieving their organizational goals and objectives.

1. Introduction
To ensure a better public sector, it is essential to understand how to enhance accountability. To respond to the public's expectation of having a more accessible and accountable government, several governments have reformed their public sectors. The development of modern technology has also forced the government to work toward the integrity value of the public sector with strong leadership and ethical principles to navigate effectiveness and efficiency without compromising the value of good governance. Therefore, accountability is essential, especially in the public sector (Yang, 2012) [65]. Boven et al. (2014) [14] highlighted that accountability is the hallmark of good governance. Accountability plays a critical role in fostering strong governance practices and boosting public trust in the effectiveness of the government (Khotami, 2017) [34]. Furthermore, accountability is frequently correlated with good governance, which indicates public institutions that regulate public finances, conduct public affairs, and fundamentally refrain from abuse and corruption in order to uphold the law (Alam and Said, 2015) [8].

Accountability therefore enhances not just the effectiveness of the government but also the moral standards and leadership abilities of those working for the public good. In addition, as good governance improves the government, accountability plays a very significant role in promoting basic functions such as enforcing laws, maintaining order, providing leadership, encouraging ethical practices, making decisions and implementing policies, and delivering services to the public (Alam and Said, 2015) [8].

Ethical behavior plays a major part in all aspects of life, meaning that it also plays an important role in individual attitudes (Derr, 2012) [20]. The importance of ethical behavior in any organization is that it improves not only the organization's performance but also individual performance. For instance, in Bali, Indonesia, Dwi Widyani et al. (2020) [22] use a financial institution (Lembaga Perkredition Desa, later known as LPD) to assess whether ethical behavior improves organizational performance. This organization does financial operations in accordance with Bali's traditional connections to reflect the principles, trust, and honesty that its employees invest in the organization's support. The institution used to be a failed organization due to previous corrupt leadership. Since new leadership management took over, organizational performance has improved. The result showed that ethical behavior not only improves organizational performance but can also improve individual performance.

In addition, the internal control system is a crucial component of the organization's continuously running, integrated systems

for public accountability (Abd Aziz *et al*., 2015) [1]. The scholars went on to say that internal control systems are crucial for risk management as well as preventing instances of poor financing and corrupt behavior in an organization. Internal control systems play a crucial role in the public sector by supporting the established system and encouraging accountability by decision-makers (Abd Aziz *et al*., 2015) [1]. Moreover, the internal control system may assist the organization by, among other things, detecting and preventing mistakes and inconsistencies in real time, promoting trustworthy and correct accounting information, and resolving difficulties that arise as a result of reporting inaccuracies. Additionally, it maintains the value of employees by defining their tasks and obligations and protecting them from claims of misappropriation (Adeyemi and Olarewaju, 2018) [3].

Leadership quality can help achieve positive leadership practices and positive outcomes. Bonsu *et al*. (2022) [13] stated that collaboration, quality, and safety improvements may all be fostered by leadership effectiveness. They identified certain key elements of effective leadership, such as moral principles, high moral character, honorable perceptiveness, trust, unwavering respect, dedication, inspiration, thorough listening, and adaptability. These traits, according to the researchers, demonstrate how important leadership quality is in understanding how government policies affect public sector accountability

Over the past years, the Solomon Islands government has been facing increasing pressures for accountability (Wang, 2002) [63]. For one thing, mismanagement, lack of quality services, and misuse of public resources have attracted public attention. Numerous international stakeholders, including the United Nations Development Program (UNDP), Australian and New Zealand government agencies, and many more, are fighting corruption-related problems and behaviors in the nation. By assisting government institutions in their working practices to combat corruption activities and practices and at the very least promote accountability in the public sector, these stakeholders have accomplished a great deal.

The Solomon Islands government has recently come to the realization that accountability must be one of its top goals if effective governance is to be achieved. They must instill in the public sector the proper mentality, including a commitment to sustaining ethical principles, internal control mechanisms, and effective leadership. The government has created its 15-year National Development Strategy Plan to deliver government services as a strategy to address effective governance. The National Strategy incorporates a range of issues that the government is most concerned about. One of these concerns is ensuring accountability practices are instilled in all public institutions and employees. Based on its policies, the government has been putting the plan into practice for more than six years. Therefore, achieving stable and effective governance through its national strategy framework is one of the specific government policies on accountability. The purpose of this study is to evaluate the impact of ethical behavior, determine the impact of internal control systems, and look into the impact of leadership qualities on public accountability based on the highlights given above.

This study is the first of its type in the Solomon Islands because no research has been done in this area. Additionally, because this study's methodology differs from that of previous studies, robust outcomes for sound decision-making may be anticipated when employing the SEM technique.

2. Literature review and Hypotheses Development
2.1 Conceptualizing public accountability
The concept of accountability is often used in a very extensive sense. It can be a contestable concept such as being responsive, responsible, effective, and efficient (Bovens, 2007) [15]. Accountability, according to Van der Nest *et al*. (2008) [61], is the responsibility to describe, defend, and explain one's conduct. In order to promote accountability and fairness, public accountability requires that the acts of public institutions be made public (Munzhedzi, 2016) [41]. According to Adejuwon (2014) [2], public accountability entails holding the government and its personnel accountable for their actions and is accessible to the general public. Accountability for the usage and allocation of resources is required of public institutions that use government funds. In other words, the goals of public accountability are to make sure that resources provided by the government, including money and services, are used efficiently, economically, and effectively (Adejuwon, 2014; Siddiquee, 2005) [2, 53].

2.2 Hypotheses Development
2.2.1 Ethical Behavior and Public Accountability
Moral values, beliefs, and traits that an individual or organization possesses are referred to as ethical behavior (Baker *et al*., 2006) [12]. In its most basic sense, ethical behavior refers to principles like trustworthiness, equality, respect, rights, parity, diversity, and accountability. The term can be identified in both individual relationships and work relationships (Baker *et al*., 2006) [12]. Individual relationships and work relationships are essential aspects of achieving accountability in the public sector. Individual relationships are formed through ethical behavior—the actions and attitudes that individuals demonstrate at the workplace. For instance, showing respect, fairness, and honesty towards other work colleagues (Baker *et al*., 2006) [12]. On the other hand, working relationship through ethical behavior are actions and attitudes that individuals have in showing fairness, honesty and integrity towards carrying out their duties and responsibilities.

According to Omotoso (2014) [45] research on public service ethics and accountability, ethical behavior serves as the basis for accountability in the public sector. The researcher claimed that good service delivery is symbolized by public accountability. In their research the scholar emphasized that government affairs should be made open to the people so that government can enjoy the support of the citizens all the time. The researcher further emphasized that the significance of ethical behavior as the basis for public accountability can result in efficient and effective service delivery. This helps to create an environment where responsibility and reliability are centrally important.

Ukeje *et al*. (2020) [59] investigated the significance of ethical conduct in the public sector in some African countries. The researchers assessed the impacts of unethical behaviors and accountability in the public sector and found out that unethical behavior negatively impacts the working relationship amongst employees and creates an unfavorable working environment where trust, dignity, and transparency are not valued. The researchers concluded that

understanding the importance of ethical behavior through building mutual trust, honesty, integrity, and dignity are values that create accountability within the public sector. In consideration of the literature mentioned above, we hypothesize that:

H1= There is a significant and positive relationship between ethical behavior and public accountability

2.2.2 Internal Control Systems and public accountability
Internal controls are intended to minimize and manage risks, prevent bad conduct, protect assets, improve operational performance, and encourage conformity to laws, policies, rules, and regulations (Sujana *et al*., 2020) [54]. Internal control systems are processes that are used within institutions to ensure that operations are efficient, effective, and in line with relevant established laws, policies, and rules and regulations (Feng *et al*., 2009) [23]. In almost all organizations, the internal control system is fundamental to achieving management objectives. According to Kenton (2021) [33], internal control systems are mechanisms that organizations use to assure the authenticity of financial and accounting information, the effective functioning of administrative operations, the promotion of accountability, and the prevention of fraud.

A study conducted by Alam *et al*. (2018) [9] in Malaysia stated that internal control systems are one of the bases for public accountability. The scholars assess the status of accountability practices and their relationship with different factors in the Malaysian public sector. The researchers evaluate the state of accountability procedures and their connection to several aspects of the Malaysian public sector. Amongst these many factors, internal control systems are fundamental toward achieving accountability in any organizations. The researchers came to the conclusion that strong internal control systems can reduce the likelihood of poor financing and assist organizations in operating efficiently and amicably when errors and irregularities are discovered.

In Kosovo, Ujkani and Vokshi (2019) [58] also highlighted a similar importance, saying that the internal control system has always been and will continue to be the cornerstone of efficient governance and public accountability. The researchers assert that internal control system creation and execution are crucial to ensuring transparency, good financial management, efficiency, and effectiveness in public sector organizations. They concluded that internal control systems have always been and will continue to be the basis for achieving public accountability. Based on the above literature, we hypothesize that:

H2=There is a significant and positive correlation between internal control system and public accountability

2.2.3 Leadership quality and Public Accountability
The concept of leadership includes a variety of significant qualities and values and is the capacity to consistently influence a team of individuals (Jendia, 2015) [30]. The attributes of leadership are those that influence, inspire, and develop a group of people who encourage others to make wise decisions that enhance an organization's success.

A study conducted by Muteswa (2016) [42] states that organizations face problems with accountability because of a lack of leadership. The scholar highlighted that a quality leader should possess qualities such as confidence, promote ethical practices, honesty, integrity, transparency, build and sustain trust amongst employees, and most importantly, public accountability. The researcher concluded that leadership quality involves persuading and convincing employees to be responsible, reliable, and accountable.

According to Alam *et al*. (2018) [9], leadership quality is one of the key elements in achieving public accountability in Malaysia. The researchers used information gathered from 109 departments and agencies under 24 federal ministries to explore the connection between leadership quality and public accountability. Their empirical findings demonstrated that leadership quality positively improves public accountability. The scholars emphasized that public institutions require not only leaders but leaders with charisma. They continue to make the argument that a leader's reputation affects the extent of formal accountability systems for their decisions and actions at work. The researchers came to the conclusion that these are the intricate connections and traits between a leader's reputation, trust, and responsibility that may also enhance the leader's performance and effectiveness. In light of the literature stated above, we hypothesize that:

H3=There is a significant and positive relationship between leadership quality and public accountability

2.3 The Conceptual Framework
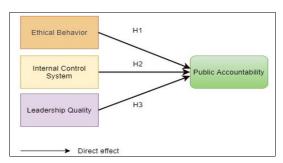Fig 1 shows the conceptual framework, which is based on the literature review.

Fig 1: The Conceptual Framework

3. Materials and Methods
3.1 Study Area
The public sector in the Solomon Islands was selected as the area of study because it employs the largest number of people in the nation-more than 2000 people—who work in various ministries (Nanau and Labu-Nanau, 2021) [43]. Out of the 24 ministries, five of the main ministries provided the data for this study, which was based on a targeted survey. They are the Ministry of Health and Medical Services; the Ministry of Justice and Legal Affairs; the Ministry of Finance and Treasury; the Ministry of Education Human Resources and Development; and the Office of the Prime Minister and Cabinet. Data was collected in 2022 between November and December. 253 respondents, who were local government employees working in 5 government departments, provided feedback through an online platform. The purpose of the questionnaire was to gather opinions from the targeted population regarding the effects of ethical behavior, internal control mechanisms, and leadership quality on public accountability in the Solomon Islands.

3.2 Questionnaire Design, Data Collection, and Analyses

The survey questionnaire was created with the use of an online survey tool (Google Forms). The survey's preferred language was English, mostly because it was designed to be completed online by respondents with some decent educational background and access to computers at work. Before answering the questionnaire, respondents received assurances about the confidentiality of their answers. In addition, they were informed that taking part in the survey was not legally required of them and that their response to the questionnaire was voluntary. The researcher's contact details were provided for the respondents to use if they had any questions about the questionnaire that had been distributed. 267 responses were retrieved, but only 253 were analyzed. Due to missing data or partial responses, the remaining 14 were disregarded.

3.3 Measurement of Variables

The study attempted to evaluate accountability in the public sector through four variables, ethical behavior in the public sector through four variables, internal control systems in the public sector through four variables, leadership quality through four variables, and accountability through four variables. The ethical behavior variables were adapted with some modification from Baker *et al*. (2006) [12], as well as Hoejmose and Adrien-Kirby (2012) [29], Kish-Gephart *et al*. (2010) [35], and Knir *et al*. (2019) [36]. The internal control system variables were also adapted with some modification from Monteiro *et al*. (2021) [40], Monteiro and Cepêda (2021) [39], Semmaila and Nurfadillah (2022) [52], and Zhao (2022) [67]. The items of leadership quality were modified from Prybutok *et al*. (2008) [48], Wilkin and Chenhall (2010) [64], Jeyaraj (2020) [31], and Gorla *et al*. (2010) [25]. The items of public accountability were modified from Vandenabeele (2008) [62], Perry *et al*. (2010) [46], Ritz *et al*. (2016) [51], and Bozeman and Su (2015) [16].

The questionnaire used a five-point Likert-type rating scale, ranging from one (1), "Strongly Disagree," to five (5), "Strongly Agree" (Joshi *et al*., 2015) [32] by seeking the respondents' opinions on ethical behavior, internal control systems, leadership quality, and public accountability in the workplace (Raga and Taylor, 2005) [50].

3.4 Measurement Instruments

Table 1 shows the individual constructs, the quantity of items measured, their notations, and the literature sources.

Table 1: Measurement of Variables

Constructs	Number of Items	Notations	Literature Sources
Ethical Behavior	4	EB1 – EB4	(Baker *et al*., 2006; Hoejmose and Adrien-Kirby, 2012; Knir *et al*., 2019) [12, 29, 36]
Internal Control Systems	4	ICS1 – ICS4	(Monteiro and Cepêda, 2021; Monteiro *et al*., 2021; Semmaila and Nurfadillah, 2022) [39, 40, 52]
Leadership Quality	4	LQ1 – LQ4	(Jeyaraj, 2020; Prybutok *et al*., 2008; Wilkin and Chenhall, 2010) [31, 48, 64]
Public Accountability	4	PA1 – PA4	(Perry *et al*., 2010; Ritz *et al*., 2016; Vandenabeele, 2008) [46, 51, 62]

4. Research Results
4.1 Demographic Distribution

Table 2: Demographic Distribution of Respondents

Item	Description	Frequency	Percentage
Gender	Female	120	47.4
	Male	133	52.6
Age	20 – 25	24	9.5
	26 – 30	73	28.9
	31 – 35	68	26.9
	36 – 40	49	19.4
	41 – 45	23	9.1
	46 – 50	6	2.4
	51 - 55	10	4
Education	Degree Certificate	155	61.3
	Diploma Certificate	61	24.1
	High School Certificate	17	6.7
	Post Degree Certificate	20	7.9
Expertise	Administration	129	51.0
	Technical	124	49.0
Grade Level	Level 10	76	30.0
	Level 6	32	12.6
	Level 7	49	19.4
	Level 8	47	18.6
	Level 9	49	19.4

The demographic characteristics of the respondents are represented in Table 2. Starting with the gender distribution, male respondents made up 52.6% of the sample, while female respondents made up the remaining 47.4%. According to the age distribution, 9.5% of all respondents are between the ages of 20 and 25; 28.9% are between the ages of 26 and 30; 26.9% are between the ages of 31 and 35; 19.4% are between the ages of 36 and 40; 9.1% are between the ages of 41 and 45; 2.4% are between the ages of 46 and 50; and 4% are between the ages of 51 and 55. According to the age distribution, the majority of respondents are young workers who took part in the majority of government implementation operations. Regarding education, the majority of respondents, thus, 61.3% had earned degree certificates, while 6.7% had not.

4.2 Evaluation of the Measurement Model

Internal consistency and reliability assessments of the data collected for this study were part of the measurement model analysis. As indicated in Table 3, these tests comprised Cronbach's alpha, composite reliability (CR), and average variance extracted (AVE).

Factor loadings, Cronbach's alpha, composite reliability (CR), average variance extracted (AVE), and collinearity statistics (VIF) analyses were used to examine the convergent validity of the model. The validity test used the Heterotrait-Monotrait ratio and the Fornell-Larcker criterion (HTMT). Cronbach of 0.8 or higher indicates very strong dependability, and a Cronbach alpha of 0.6–0.7 indicates an adequate level (Ursachi *et al*., 2015) [60]. The Table 4 elements were over the threshold of 0.7, and the Cronbach's alpha, which is a measure of the set's internal consistency, was higher than the recommended value of 0.7, supporting those of Tackie *et al*. (2022b) [56], Ahakwa *et al*. (2021c) [6], Quagraine *et al*. (2021) [49], and Ahakwa *et al*. (2021b) [5]. The average variance extracted, which depicts the measure of variance in the latent structure indicators, exceeded the value of 0.5, while the composite reliability value of the construct indicators, which indicate the latent construct,

exceeded the threshold value of 0.7, supporting those of Ursachi et al. (2015) [60], Tackie et al. (2020) [57], and Odai et al. (2021) [44].

Table 3: Construct Reliability and Validity

Constructs	Notations	Loadings	Cronbach's alpha	Composite reliability	(AVE)
EB	EB1	0.857	0.874	0.874	0.726
	EB2	0.848			
	EB3	0.859			
	EB4	0.844			
ICS	ICS1	0.845	0.852	0.853	0.692
	ICS2	0.834			
	ICS3	0.825			
	ICS4	0.824			
LQ	LQ1	0.893	0.82	0.874	0.647
	LQ2	0.761			
	LQ3	0.774			
	LQ4	0.783			
PA	PA1	0.831	0.862	0.862	0.707
	PA2	0.841			
	PA3	0.86			
	PA4	0.831			

Note: EB (Ethical Behavior); ICS (Internal Control Systems); LQ (Leadership Quality); PA (Public Accountability).

Table 4: Collinearity Statistics (VIF) – Outer VIF Values

Items	VIF
EB1	2.2
EB2	2.088
EB3	2.218
EB4	2.074
ICS1	2.022
ICS2	1.933
ICS3	1.902
ICS4	1.923
LQ1	2.089
LQ2	1.646
LQ3	1.651
LQ4	1.683
PA1	1.903
PA2	2.013
PA3	2.24
PA4	1.95

Note: VIF (Variance Inflation Factor); EB (Ethical Behavior); ICS (Internal Control Systems); LQ (Leadership Quality); PA (Public Accountability).

The VIF values for all of the constructs are lower than the threshold value of 5, as indicated in the Table 4, which indicates that the model is good, supporting those of Tackie

et al. (2022a) [55], Chen et al. (2022) [17], Atingabili et al. (2021) [11], and Ahakwa et al. (2021d) [7].

Table 5: Discriminant Validity

Constructs	1	2	3	4
Ethical Behavior	0.852			
Internal Control System	0.829	0.832		
Leadership Quality	0.748	0.802	0.805	
Public Accountability	0.802	0.822	0.785	0.841

Note: The off-diagonal values represent correlations, whereas the values on the diagonal (bolded) are the square root of the AVE

Table 6: Heterotrait - Monotrait Ratio (HTMT)

Constructs	Ethical Behavior	Internal Control Systems	Leadership Quality	Public Accountability
Ethical Behavior				
Internal Control Systems	0.862			
Leadership Quality	0.851	0.871		
Public Accountability	0.856	0.881	0.898	

Note: The HTMT procedure's standard reporting format is represented by the shaded boxes

To evaluate how often they do not duplicate other variables in the model analysis, each construct is put through a discriminant validity test. As can be seen in Table 6, the diagonal values of each construct's AVE square root are higher than their associated correlation coefficients, suggesting the sufficient discriminative validity indicated by (Fornell and Larcker, 1981) [24]. But some recent criticisms of the Fornell and Larcker (1981) [24] criteria demonstrate that they do not consistently indicate the absence of discriminant validity (Henseler et al., 2015) [28].

Fornell and Larcker's reported discriminant validity criterion was disputed by (Henseler et al., 2015) [28], who introduced the Heterotrait-Monotrait (HTMT) Ratio. It is proposed that this new approach is sufficient for evaluating the discriminative validity of research variables. Fornell-Larcker's criterion is therefore shown in Table 6, while Henseler's HTMT criterion is shown in Table 7, where the HTMT value is higher than the threshold of 0.85 (Henseler et al., 2015) [28].

4.3 Evaluation of the Structural Model and Hypotheses Testing

Table 7: Testing for Hypotheses

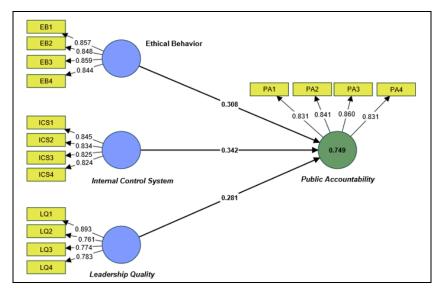| Hypotheses	Path Coefficient (β)	t- statistics	p- values	Decision
H1: Ethical Behavior -> Public Accountability	0.308	6.292	0	Supported
H2: Internal Control Systems -> Public Accountability	0.342	7.326	0	Supported
H3: Leadership Quality -> Public Accountability	0.281	7.181	0	Supported

Note: $p < 0.05$

Fig 2: Structural Model

Table 8: Effect Size and Predictive Relevance

Relationship	f-Square (f^2)	Effect Size
EB-> PA	0.11	Medium
ICS-> PA	0.111	Medium
LQ-> PA	0.105	Medium
Predictive Relevance		
Construct	**R-square (R^2)**	**R-square adjusted**	**Q^2**
PA	0.749	0.747	0.746

Note: EB (Ethical Behavior); ICS (Internal Control Systems); LQ (Leadership Quality); PA (Public Accountability); PA (Public Accountability)

We used the bootstrapping method recommended by (Hair Jr and Sarstedt, 2019) [26] to measure the R^2, path coefficient (β), and corresponding t-values for the structural model. The predictive significance (Q^2) and effect sizes (f^2) were also calculated to determine the study model's relevance. First of all, we evaluated the affiliation between the variables. Ethical behavior significantly and positively influenced public accountability (β = 0.308, t-statistics = 6.292, p < 0.05), the internal control system significantly and positively influenced public accountability (β = 0.342, t-statistics = 7.326, p < 0.05), and leadership quality significantly and positively influenced public accountability (β = 0.281, t-statistics = 7.181, p < 0.05). Thus, H1, H2, and H3 were all supported (refer to Table 7). Furthermore, ethical behavior, the internal control system, and leadership quality all contributed to the 7.49% variance in public accountability. As a result, R^2 = 0.749, which is greater than the threshold value of 0.26 recommended by Cohen (1988) [19], suggests that the model is significant.

Next, we evaluated how the effect sizes (f^2) correlated to one another. Readers may find it difficult to comprehend the data and findings because the p-value only demonstrates the relationship's significance, not its impact. Consequently, it is essential to report statistical significance (p) as well as substantial significance (f^2). As proposed by Hair Jr and Sarstedt (2019) [26], we evaluated how the effect sizes (f^2) correlated to one another recommended by Cohen (1988) [19]. Table 8 shows the results of the f^2 assessment model. As proposed by Cohen (1988) [19], the estimate values of 0.02 are for small effects, 0.15 are for medium effects, and 0.35 are for large effects. Therefore, from Table 8, the relationship between public accountability and ethical

behavior had a medium f^2 value of 0.11; the relationship between public accountability and internal control systems had a medium f^2 value of 0.111; and the relationship between public accountability and leadership quality had a medium f^2 value of 0.105.

Blindfolding re-use technique Q^2, with the size effect R^2, is basically to effectively demonstrate predictive relevance (Chin, 1998) [18]. As a result, Q^2 illustrates how well data may be reconstructed analytically using the model and the PLS parameters based on the blindfolding technique. The Q^2 for this study was obtained using cross-validated redundancy techniques. According to (Chin, 1998) [18], if the Q^2 value is greater than zero (0), the model has predictive relevance; if the Q^2 value is lower than zero (0), the model does not. As can be seen in Table 8, the model's Q^2 score of 0.746 indicated that it had respectable predictive relevance, supporting those of Ahakwa *et al*. (2021a) [4], Korankye *et al*. (2021) [37], and Ying *et al*. (2021) [66].

4.4 Discussion
Based on Table 7, the structural equation model assessed the relationship between the variables. In Table 7, there is a strong and positive correlation between moral behavior and public accountability. According to the findings of this study, increasing ethical behaviors are consistently accompanied by increased public accountability. The research revealed that as public employees become more ethical in their work environments, public accountability practices will increase. The finding is comparable to some previous studies that support ethical behavior as an essential determinant of public accountability (Dubnick, 2003; Pope, 1999; Raga and Taylor, 2005; Ukeje *et al*., 2020) [21, 47, 50, 59]. This result recommends that if the practice of ethical behavior becomes one of the top priorities in the workplace, public accountability will be achieved.

Table 7 once again demonstrates a significant and positive correlation between internal control systems and public accountability. According to the findings, integrating integrity systems into all organizational processes by government institutions will increase accountability in the public sector. Prior research that identified internal control systems as crucial factors influencing public accountability supported the findings (Aramide and Bashir, 2015; Bonsu *et al*., 2022; Handayani *et al*., 2020) [10, 13, 27]. According to

(Abd Aziz *et al*., 2015) [1], effective internal control systems would help public institutions perform more efficiently while identifying mistakes and inconsistencies in their operations. They will also help avoid the occurrence of unethical financial practices.

Additionally, Table 8 demonstrates that leadership quality and public accountability are positively and significantly related, and earlier research has validated the study's findings (Alam *et al*., 2018; Bonsu *et al*., 2022; Melo *et al*., 2020) [9, 13, 38]. The results demonstrate that leadership quality is crucial to ensuring accountability in the public sector. The research also implies that strong and thorough ethical leaders could guide public organizations in encouraging an environment of employee accountability. As a result, better leadership can result in more accountability in the public sector.

5. Conclusion and Policy Implications
The research was conducted to investigate the effects of ethical behavior, internal control systems, and leadership quality on public accountability in the Solomon Islands public sector. The Solomon Islands' public sector was deliberately chosen for this research due to criticism from the general public, certain poor judgments made that have an impact on everyday individuals, the expansion of corrupt activities in some parts of the public sector, and some terrible decisions that have been made. Moreover, the study also contributes to the existing literature by showing how institutions that can strengthen their ethical behavior, internal control systems, and leadership qualities deepen accountability in the public sector. Public sector departments or agencies should impose, monitor, and analyze the rules governing ethical conduct standards in order to increase responsibility. Additionally, public sector departments and agencies should implement regular evaluations, set up training and ongoing professional capacity building on their systems in place to promote integrity and strong internal controls, and give and enforce more capacity trainings on leadership practices. This can not only expand the public's understanding of public accountability but also enhance the performance of both individuals and departments or agencies.

6. Limitations and Future Directions
Although the study's objective was met, some of its drawbacks will be useful for further research. First off, a straightforward random sampling method was used to select the study's sample, which does not fairly represent the entire population. For the results to be extended to a larger population, we advise that the factors employed in this research be retested with a larger sample size. Second, the research only included data from public sector personnel who carry out government functions; it excluded other government stakeholders from outside the Solomon Islands, including local community-based groups and overseas stakeholders. To achieve wide generalization of the study, we recommend that any future research may also need to be conducted to address the constraints stated by expanding the research to different settings and locations.

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