

APPLICATION OF PROFESSIONAL ETHICS IN THE MANAGEMENT OF SCHOOL FUNDS: A PATHWAY TO ACHIEVING EDUCATIONAL GOALS IN SECONDARY SCHOOLS IN NIGERIA

Benneth, Augustus PhD

Department of Educational Management, Faculty of Education

Ignatius Ajuru University of Education,

Rumuolumeni, Port Harcourt, Rivers State, Nigeria

benowudint@yahoo.com

Abstract

The paper examined application of professional ethics in the management of school funds: A pathway to achieving educational goals in secondary schools in Nigeria. Ethics is basically concerned with rightness and goodness that are cultivated to attain predetermined goals. Ethics shapes the life of all individuals in the society which enables the individual to understand why certain actions deserve blame and others praise. Therefore, professional ethics are conducts that are exhibited while carrying out professional duties. The application of professional ethics lead to an effective management. The study reviewed the concept of effective accountability, discipline, confidentiality and effective record keeping as professional ethics in the management of school funds for effective realization of educational goals. From the discussions of this paper, it was revealed and concluded that the application of professional ethics ensures the achievement of secondary education goals for optimum national development. The paper went a step end to suggest that administrators of secondary schools should often cultivate the spirit of accountability in the management of school funds for effective realization of the goals of education.

Keywords: Professional Ethics, Fund, Accountability, Discipline, Confidentiality, Record Keeping.

Introduction

The beliefs, attitudes, and standards that direct teachers' behavior in creating a supportive and effective learning environment are all part of their professional ethics. Proficiency in professional knowledge and abilities is essential because it empowers teachers to carry out their duties with tenacity, skill, and steadfast dedication. The development and regular application of professional ethics are essential for accomplishing the larger objectives of education since teachers are the ones who mold students' futures. Ethics can be defined as a collection of

standards that define what is right and wrong, developed by a particular organization, and upheld by its members in order to control behavior and preserve order (Ngelu, 2018). Essentially, ethics focuses on the distinction between what is right and wrong, and what is good or bad. In the secondary school system, various rules and regulations referred to as codes of ethics govern staff conduct and ensure alignment with educational standards. These ethical frameworks support the realization of Nigeria's secondary education objectives, which are grounded in laws, policy guidelines, decrees, edicts, and government acts that outline the requirements for effective management and policy implementation.

Teachers, like other professionals, are expected to comply with these ethical standards. Codes of ethics represent a formalized set of expectations that govern behaviour within a profession, and acceptance into the profession implies agreement to uphold these norms. Schermerhorn (2002) defines a code of ethics as a formal, written declaration of an organization's ethical commitments and expected behaviours. These guidelines, which promote moral and responsible conduct, are clearly documented and communicated to all employees. Key ethical expectations for teachers include integrity, confidentiality, self-discipline, and other virtues essential for professional excellence. Principals' accountability, as an ethical construct, serves as a fundamental pillar for effective school management and the pursuit of educational excellence. Accountability encompasses being answerable for one's decisions, actions, and the stewardship of resources, while ethics ensures that such accountability is anchored in honesty, fairness, and integrity. Within the administration of secondary schools, ethical accountability demands that principals exhibit transparency, responsibility, and moral discipline in carrying out their duties. This fosters efficient school operations, promotes proper utilization of resources, and strengthens stakeholders' confidence—teachers, students, parents, and the wider community—in the leadership process.

Furthermore, accountability as an ethical obligation requires principals to act consistently in the best interest of their schools and to serve as faithful stewards of the resources entrusted to them. According to Uchenna (2021), when accountability is guided by ethical principles, it promotes trust, minimizes corruption, and enhances institutional credibility. Principals who adhere to ethical accountability ensure that critical administrative tasks—such as budgeting, record-keeping, and staff supervision are executed with transparency, fairness, and integrity. Such conduct not only supports the smooth functioning of schools but also provides a positive moral model for teachers and students to emulate.

One crucial ethical dimension of principals' accountability is financial management. Nchiala (2022) posits that when principals manage school funds with honesty, maintain accurate documentation, and give a clear account of expenditures, they cultivate trust among staff, parents, and the community. Ethical accountability in financial matters prevents mismanagement and misuse of funds, ensuring that scarce resources are directed toward enhancing teaching and learning outcomes. Teachers' discipline also plays a vital role in reinforcing effective classroom management through strengthened self-efficacy and reflective practice. Swara (2024) asserts that teachers who consistently regulate their professional

conduct exhibit greater confidence and are more proactive in addressing behavioural issues. Disciplined teachers regularly assess their methods, pinpoint areas that require development, and put remedial strategies into place to promote student learning. Ogbuke (2023) supports this viewpoint by pointing out that disciplined teachers spend less time responding to disruptive behaviors because most behavioral issues are avoided by their proactive and thoughtful efforts. As a result, secondary school teachers should carry out their responsibilities in compliance with the ethical norms of the teaching profession and adhere to established professional principles.

Conceptual Review

Professional Ethics

The norms, attitudes, and guidelines that direct teachers' behaviors, choices, and interactions in the classroom are referred to as teachers' professional ethics. These principles serve as the cornerstone of professional behavior, guaranteeing that teachers carry out their responsibilities with honesty, equity, and accountability while fostering a supportive learning environment. Professional ethics, according to Nnamali (2021), assist teachers in controlling their behavior and upholding consistency, which is essential for fostering respect and trust among students, coworkers, and the larger school community.

Gaius (2022) emphasizes that adherence to professional ethics extends beyond personal conduct; it involves a commitment to upholding institutional rules, respecting students' rights, and collaborating effectively with colleagues to achieve educational objectives. Ethical teachers are not only role models but also agents of moral and social development, demonstrating accountability and responsibility in every aspect of their work. Nwaume (2020) notes that professional ethics encompass self-discipline, honesty, confidentiality, and impartiality, all of which are essential for fostering an environment conducive to effective teaching and learning.

Furthermore, Jude (2019) asserts that the application of professional ethics directly influences student outcomes, as ethical teachers create structured, respectful, and supportive classrooms where learners can thrive academically and socially. By consistently adhering to ethical standards, teachers reinforce professional integrity, ensure equitable treatment of students, and contribute to the overall credibility and effectiveness of the educational system. In this regard, teachers' professional ethics are not only a personal obligation but also a critical element for achieving educational goals and sustaining the quality of education.

Ethics serve as a model for justifying moral principles and operational practices within a society by relying on logical and universally accepted standards. Put differently, morality refers to the set of social rules and norms that guide human behaviour across various contexts, including professional, educational, religious, and other social engagements. Fundamentally, ethics is understood as the science of morals and a branch of philosophy (Ikeanyibe & Imhanlahimi, 2006). At the core of this philosophical perspective lies a system of rules, moral principles, and values that define how individuals ought to conduct themselves and interact with others for the

mutual benefit of all. Ethics is therefore concerned with distinguishing what is good and right from what is bad and wrong in human relationships and societal affairs.

Therefore, without adherence to ethical principles, education recognized as the central pillar of national development cannot achieve its full purpose. This is because in every sector, including technology, science, law, medicine, teaching, industry, and culture, education is responsible for producing the human capital required to sustain societal growth and advancement.

Accountability as a Professional Ethics for Achieving Educational Goals

In the educational system, accountability is a vital tool for accomplishing school objectives and guaranteeing efficient financial management. There are several ways to look at the idea of accountability. In line with Olayulo (2018), responsibility is defined ethically as the readiness to explain or defend one's decisions, intentions, acts, or omissions to pertinent stakeholders when necessary. In a similar vein, accountability is defined by Irikana and Weli (2019) as the state of being responsible for one's deeds or inactions in an area of responsibility assigned to an individual. Owchondah (2018) asserts that accountability requires those entrusted with public monies to openly disclose the distribution, use, and results of such resources.

Ethics functions as the moral compass that directs the behaviour, decisions, and leadership approach of principals in educational institutions. It encompasses the values of honesty, integrity, fairness, respect, and accountability, which shape how principals manage human and material resources to attain educational objectives. In secondary schools, the ethical conduct of principals forms the foundation for effective administration, teacher motivation, student discipline, and institutional credibility. As Okon (2021) notes, ethical leadership ensures that principals act responsibly and prioritize the interests of both learners and the institution. This requires upholding values such as truthfulness, transparency, equity, and justice in interactions with teachers, students, parents, and educational authorities. Ethical principals demonstrate consistency between their words and actions, thereby earning trust and respect from the entire school community.

Financial accountability constitutes an essential element of efficient and effective school financial management (Ogbuja, 2022). Ethical accountability in financial matters enhances decision-making and strengthens transparency across administrative processes. Barinada (2022) asserts that principals who uphold financial accountability ensure that every expenditure is justified and aligned with the school's developmental priorities. Such practices not only improve staff morale but also reinforce community confidence in school leadership. Ethical financial behaviour further establishes a moral benchmark for teachers and students, promoting a culture of responsibility and discipline (Olumola, 2020).

Effective financial management is built on transparency and open information-sharing among stakeholders. The importance of accountability in fund management cannot be overstated, as it requires collective responsibility involving principals, teachers, parents, learners, the community, and government. Principals are expected to handle school funds with a high level

of responsibility, demonstrating accountability to all critical stakeholders. Accountability is achieved when employers and employees willingly accept credit or blame for their actions.

According to Okpala (2012), accountability represents the obligation of individuals or institutions entrusted with public resources to be answerable for their fiscal, managerial, and programmatic responsibilities, and to report back to those who conferred such responsibilities. In the educational context, accountability involves keeping accurate records of school activities and using these records to evaluate institutional performance in relation to predetermined objectives (Umesi et al., 2020).

Proper record keeping is therefore indispensable for promoting accountability in financial management. The administrator's role includes establishing and maintaining clear channels of accountability so that all individuals involved in handling school funds understand their reporting responsibilities. In addition, administrators must ensure that financial records are audited regularly to prevent irregularities and to guarantee that all financial transactions are properly documented.

Discipline as a Professional Ethics for Achieving Educational Goals

As a professional ethic, self-discipline refers to a teacher's capacity to control their behavior, emotions, and actions in accordance with moral standards, school laws, and professional norms that promote successful teaching and learning (Nwanaka, 2023). It requires the capacity for self-control, consistency in professional behavior, and responsible behavior even in difficult classroom situations.

According to recent research, discipline plays a critical role in impacting student results and classroom climate (Odumobi, 2024). Strong self-disciplined teachers are usually on time, consistent, fair, and emotionally stable qualities that significantly contribute to a positive learning environment. Asalor (2023) pointed out that teachers who efficiently manage their time, plan their lessons ahead of time, and calmly handle disruptions not only provide an example of appropriate behavior for students but also lessen chaos in the classroom.

Discipline strengthens classroom management by fostering consistency in instructional routines. Ushen (2024) observed that self-disciplined teachers uphold structured procedures—such as taking attendance, monitoring assignment submissions, and reinforcing behavioural expectations—thereby creating predictability and order. This level of consistency minimizes confusion and encourages greater student engagement. Similarly, Datele (2023) emphasized that self-disciplined teachers tend to adopt preventive management strategies, such as jointly establishing classroom rules and giving clear instructions, rather than relying heavily on punitive approaches.

Emotional regulation is another essential dimension of self-discipline. Teachers who can manage their emotions effectively and respond to provocations calmly are better able to maintain fairness, authority, and stability in the classroom (Nwanyanwu, 2024). Emotional self-control prevents the escalation of conflicts and helps sustain students' trust in their

teachers. Duru (2024) found that teachers who model calmness and patience often inspire similar self-regulatory behaviours in their students, fostering mutual respect and positive classroom relationships.

Furthermore, Keplin (2023) noted that self-disciplined teachers demonstrate strong professional commitment by consistently preparing well-organized lessons, keeping accurate records, and assessing students objectively. Such discipline ensures that instructional time is used efficiently and that students remain attentive and engaged throughout the lesson. In this regard, self-discipline directly contributes to improved academic performance. According to Wariere (2024), disciplined teachers rarely stray from lesson objectives or allow class time to be wasted on irrelevant matters, thereby enhancing students' achievement levels.

Confidentiality as a Professional Ethics for Achieving Educational Goals

Anytime sensitive or private information is disclosed, confidentiality becomes crucial. In an educational atmosphere, students rely on their teachers to handle their personal information discreetly and carefully, and teachers rely on their colleagues. According to Schooling et al. (2010), secondary school teachers are therefore obligated to protect student data and only share it with pertinent parties, such as parents, teachers who are directly involved, or school administrators. Thus, maintaining confidentiality is an essential part of instructors' ethical duties to the institution as a whole as well as to their students. Above all, employees must constantly act morally when performing their jobs.

The principle of confidentiality focuses on privacy, protection of personal information, and respect for individuals' wishes. It requires that professionals refrain from sharing personal details without permission unless such disclosure is absolutely necessary. Within institutional leadership, maintaining confidentiality involves preventing unauthorized access, avoiding attribution or retaliation, and creating a safe environment where individuals feel free to think creatively and engage fully. Violating confidentiality erodes trust, fosters fear, and damages interpersonal relationships. Walson and Enwereuzo (2022) noted that failure to protect confidential information can result not only in loss of credibility or clients but can also expose sensitive information to misuse, including illegal activities such as fraud.

Confidentiality is also central to building and sustaining trust. When individuals are assured that their private information is safe, they communicate more openly and honestly. In educational contexts, this trust enables the free flow of information between students, parents, and teachers, while also affirming that a learner's personal life, challenges, and experiences belong to them and must be treated with respect.

Effective Record keeping as a Professional Ethics for Achieving Educational Goals

One of the most important tools for handling school finances is record-keeping. According to Mngoma (2009), reliable and methodical record-keeping is necessary for efficient planning and management of school funds. To guarantee correct documentation, schools must thus keep thorough records of all financial transactions in special record books or computerized systems.

In circumstances where a bursar is not available, bookkeeping duties may be assigned to a capable employee with accounting expertise because accounting is an essential component of financial administration.

Furthermore, ethical record-keeping strengthens internal accountability and reinforces professional standards among staff. Justice (2023) explains that when principals demonstrate careful and consistent documentation practices, teachers and administrative personnel tend to adopt similar approaches in maintaining assessment records, attendance registers, and inventory logs. This collective commitment enhances data integrity, minimizes errors, and ensures that supervisory feedback and performance appraisals are objective and fair—ultimately boosting staff morale and encouraging professional growth. According to Hemen (2022), well-maintained longitudinal records also enable principals to identify patterns over time, evaluate the effectiveness of policies or interventions, and make informed strategic adjustments.

Principals bear the ultimate responsibility for the financial management of all money received and disbursed by the school (Kruger, 2003). Even after a budget has been drafted and approved, it remains necessary to provide accurate accounts of how funds are being utilized. Proper financial records significantly influence effective school administration by showing at a glance how funds were spent, reflecting the prudence of the administrator, indicating the status of the school's imprest account, highlighting areas that require attention, and revealing sections of the budget where successes have been achieved. Such records also provide a clear link between budgetary provisions and the allocation of funds for achieving stated objectives.

Record-keeping is therefore a foundational activity within the school system; without it, accountability cannot be ensured. Esulor (2021) underscores the importance of financial record-keeping and urges school heads responsible for accounts to maintain accurate and up-to-date records. This is because precise documentation and periodic audits are vital for detecting mistakes, preventing losses, and identifying potential misuse of funds. Although school principals may have limited control over the sources of school funding, they can influence the provision and effective utilization of resources through proper accounting practices, transparent reporting, and strategic negotiations during the budgeting process.

Conclusion

The professional codes of behavior and guiding principles that assist teachers in performing their tasks in a way that promotes the accomplishment of educational objectives are referred to as teachers' professional ethics. These ethics include the moral precepts, standards, and values that influence teachers' actions, choices, and relationships in the classroom. By upholding these moral principles, teachers carry out their duties with justice, honesty, and dedication, advancing high-quality instruction and encouraging successful learning outcomes. Applying accountability as an ethical principle guarantees that school administrators show moral responsibility in their administrative choices and continue to answer to stakeholders, including teachers, students, parents, and governmental authorities. Therefore, a key component of moral

school leadership and a crucial element in the efficient administration of secondary schools is principals' accountability in maintaining school records. A solid basis for decision-making is provided by accurate, timely, and transparent records, such as those pertaining to student attendance, academic performance, financial transactions, staff personnel information, inventory, and disciplinary issues. Principals are able to monitor progress, deal with issues, and carry out interventions that support the school's overall development and improvement because of such effective record-keeping.

Suggestions

From the discussions of this paper, the following suggestions are given;

- Administrators of secondary schools should often cultivate the spirit of accountability in the management of school funds for effective realization of the goals of education.
- In order to reduce waste and guarantee that resources are used efficiently for the school's expansion and development, principals should manage school finances with ethical responsibility.
- To lessen mistrust and foster confidence among teachers, students, and other stakeholders, principals should uphold ethical accountability in school record-keeping.
- To maximize student collaboration and foster successful teaching and learning in classroom activities, should constantly exhibit discipline.
- In order to promote great classroom management, teachers should exhibit discretion in carrying out their tasks and handle student information with strict secrecy.

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