# An Investigation of the Dynamics of Unethical Accounting Practices in the Government Organizations in Tanzania

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**Abstract**
Tanzania has been experiencing difficulties in managing public financial resources from both internal and donor sources. Repeatedly, auditing reports have indicated the existence of a wide prevalence of unethical practices in the government organizations. The major objective of this study was to investigate the dynamics of the unethical accounting practices in the government organizations in Tanzania. Specifically, the study examined the influence of the perception of the accountants towards their required role to the public on ethical practices, the influence of the perception of accountants towards their professional code of conduct on ethical practices, the influence of political pressure on accountants' ethical practices and the influence of accountants' ethical orientation on accountants' ethical practices.

Methodologically, the study was quantitatively influenced and data were collected using self-administered questionnaires. The study involved a sample of 151 accountants from 19 government ministries in Tanzania. The data were analyzed quantitatively using SPSS as a tool. The internal reliability of the study showed an acceptable Cronbach's alpha (α) of >0.7.

Empirical findings indicate that the awareness of the accountants towards their role to the public (p.0.923) and perception towards their professional code of conduct (p.0.392) did not have any significant effect towards the way they behave and practice. However, pressure from politicians (p.0.004) and ethical orientation of individual accountants (p.0.020) influenced the accountant's ethical practices.

The study recommended the creation of the environment in the government offices that minimizes the political pressure from the politicians who are are decision makers in the government entities, in most cases.