

KNOWLEDGE AND UNDERSTANDING OF PROCUREMENT ETHICS AS A FUNCTION OF TRAINING FREQUENCY AND INTENSITY IN STATE-OWNED ENTERPRISES (SOES) IN NAMIBIA: THE CASE STUDY OF FIVE SELECTED SOES

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ABSTRACT

The current study explores the effects of inbound logistics to the supply chain performance for the Steel Force Company based in Namibia. The enquiry examined the nexus between supply chain performance (SC) and inbound logistics practices utilising structured questionnaires as the major primary data collection tool. In conducting the enquiry the research population was constituted employees of the Steel Force Company which is based in Namibia. The study sample drawn from within the research population was constituted of 33 employees, and was reached through the use of the Slovene's Formula. In the analysis, the research observed that inbound logistics practices which include among others, transportation, warehousing, Information Communication and Technology (ICT), procurement and inventory control, have the proclivity to hugely affect a company's SC performance. One of the major conclusions of the research is that inbound practices are considered as invaluable in the operationalisation of the steel industry and possess the capacity to greatly influence the supply chain performance of companies. As such, these practices hugely affect supply chain performance especially so with regards to reliability, costs and client satisfaction. The enquiry recommends, from observing the analysed data that the research company must strive to make sure that enough resources are allocated to help improve operations. The organisation needs to also focus on talent and skills management by putting in place process for the retention and attraction of qualified manpower as well as making sure that management provides full support and has a visible involvement of all critical staff.

Keywords: Inbound Logistics, Inbound Logistics Performance, Company Performance.

INTRODUCTION

Globally, public procurement performs an essential function in promoting efficient service delivery to the public and achieving the mandate of key state institutions (Awuor & Muthoni, 2014). Public procurement is governed by enacted laws and regulations, which are usually in line with international standards. However, procurement laws tend to vary from country to country, depending on how they were customized to suit a country's needs. All procurement involves large amounts of money, hence the need for governments to ensure national resources are utilised ethically and transparently in the process of fostering sustainable development. Therefore, one key objective of governments is to reduce cost via

competition, safeguarding public funds, transparency, and mitigate corrupt practices at all costs so that governments can provide quality service delivery.

Some scholars hold that public procurement systems are generally weak in most developing nations due to insufficient procurement legislation, which is a precursor to lack of transparency, inaccessibility, poor performance and mistrust. Despite the invitation to tender notices being published in the government gazette, political interference in the determination of some tenders disregard established rules and is more prevalent in countries with greater state intervention in the form of regulation (Magaya & Chidhawu 2016). This results in undue favouritism in the tendering practices as contracts are given to certain individuals based on the background rather than on competitive and cost-effective considerations. In line with this, problems evolve in tendering practices as rewards are offered for loyalty.

When a loyal person is accused of corruption, the ruling party's stalwarts immediately come to the defence of their protégé, accusing those calling for accountability as sell-outs, racist, divisionist, tribalist, the non-patriotic and anti-ruling party (Magaya & Chidhawu, 2016). This, in turn, compromises transparency and accountability by protecting the corrupt in the public procurement systems.

In Namibia, problems tend to arise at the implementation phase of procurement, and there has been an outcry from the public regarding how the implementation of procurement is often messed up. Many complainants raise favouritism, conflict of interest, and delays in awarding contracts, corruption and other forms of office abuse by officials. According to Phillipus (2015), an issue that was a cause of concern was the continued reliance on the outdated Tender Board Act Number 16 of 1996, which according to many, needed urgent refinement to go in line with new procurement principles. This was exacerbated by the lack of proper supervision, monitoring and evaluation of the whole procurement process. Adding to the woes, the tender board's composition was not sound as there were many conflicts of interest by political appointees and public servants.

Consequently, approved tenders are rarely monitored, and the system is not yet fully computerised for improved performance appraisals of the procurement process. Given the above, procurement gurus advocated for proactive and authentic supervision and internalization of ethical conduct standards that enhance transparency, accountability and efficiency of the whole system. In the meantime, the new Public Procurement Act (15 of 2015) has replaced the Tender Board Act Number 16 of 1996.

LITERATURE REVIEW

Frost (2015) defines ethics as the rules of conduct or science of morals that are concerned with the distinction between what is right or what is wrong. Gandhi (2014) define ethics as art or discipline that appraises human conduct - as it can be judged wrong or right in particular reference to determinative principles. Mill & Ogilvie (2002) propound that in practice, ethics is a way of studying morality which allows for decisions to be made decisively when individuals face moral dilemma cases. Mujtaba (2005) postulates that ethics is a branch of philosophy that logically, theoretically and rationally determines bad from the good, what is right from the wrong, what is moral from what is immoral and what is just from what is unjust conduct, actions or behaviour. Furthermore, Mujtaba (2005) submits that there is a difference between ethics and morals. Mujtaba (2005) asserts that morals are pure judgments and are absolute rules of good conduct in society, guiding the behaviour of individuals towards action, which is permissible with full regard to defined basic values. On the other hand Mujtaba (2005) opines that values are statements professed of an individual

belief and that morals are actions of good conduct by the society that enhances the human beings' welfare.

Forsyth (1992) sought to judge the morality of business practices and notes that there may be a consensus that morality and ethics are different in a way, but inevitably there is still, up to now, no agreement about precisely what that difference is or the interrelatedness on how people define the two terms. Forsyth (1992) posits that ethics focuses on the process of decision making for determining wrong and right, which in most cases is a matter of weighing the pros and cons or the value competing and interest. Zigon (2009) submits that morals come from an individual internal compass while ethics is more related or about extrinsic rules to govern or guide us. Further, Zigon (2009) observes that ethics is a set of principles developed over time, whilst morality is something an individual feels intuitively about. According to Baker (2017), a lot of philosophers differ in the conclusive definition of morality and ethics. Baker (2017) opines that the utilitarianism theory was the appropriate way to define ethics to give maximum benefits or pleasure to a lot of people. According to Friedman et al., (2013) business ethics from a managerial viewpoint are all about decisions that are right or wrong in the organisational context of planning as well as implementing the activities of a business within the global business environment for the benefit of the organisation, social acceptance, achievements of individuals in the workplace and responding to the concerns of relevant stakeholders internally and externally.

Defining Procurement and Procurement Level of Knowledge

Bell & Stukhart (1987) as cited in Basheka & Bisangabasaija (2010) define procurement as a management system that includes purchasing, materials take off, receiving, warehousing, distribution and even contract administration. They also posit that procurement activities are an inseparable part of every organisation. It can also be inferred from the findings of Min & Galle (1999) that in large organisations, activities to do with purchasing get complicated when various services and goods are needed for different units, departments and sections. Kisomi, Solimanpur & Doniavi (2016) define procurement as being an activity aimed at bringing about or getting something by some efforts in general. Kisomi et al., (2016) concur with Nojavan et al., (2015) that procurement used to be referred to as purchasing, but this led to little attention to the process because in many people's minds purchasing simply refers to activities related to the buying of materials. Kalakota & Robinson (1999) aver that procurement has a broader meaning which encompasses all the activities, which included obtaining materials, to their inflow up until it reaches the end-user.

In defining the "*level of procurement*", this study adopts the views by Ann et al., (2008). The level of procurement knowledge relates to the level of awareness, expertise, and the degree of knowledge skills level or the level of understanding (Ann et al., 2008). The definition, in the context of this study, includes the level of educational qualifications held by the procurement officer (Castillo & Flanigan, 2014).

Examining Employees' Levels of Knowledge

Ferrell et al., (2015), in a study conducted in South Africa, revealed the extent to which lack of knowledge regarding ethical procurement negatively impacted service delivery. The study observes varied responses which evince various opinions with regard to whether codes of conduct were sufficient to address unethical conduct of procurement officials at the Limpopo Provincial Treasury. Ferrell et al., (2015) conclude that proper knowledge of ethical

conduct of procurement by officials can be used as a tool to reconstruct government's integrity and to address socio-economic challenges that South Africa is currently facing.

Kitheka (2018), in a study conducted in Kenya, revealed a contrary finding of the extent to which lack of knowledge regarding ethical procurement affects service delivery. The study fails to establish a relationship between the issue of knowledge and ethical procurement practices. The two studies discussed above, which were carried out in South Africa and Kenya, respectively, reached different conclusions. A gap in the body of literature, therefore, is created since different outcomes from previous studies on the same issue are enough to justify why there is a need to keep on exploring, regardless of the continued use of scientific research paradigms. Again, there hasn't so far been any study in Namibia with the same purpose as the current one - of examining employees' levels of knowledge regarding ethical procurement practices in state-owned enterprises. The data collected by Kitheka (2018) was obtained from 70 humanitarian non-governmental organisations, whilst Ferrell et al., (2015) data were collected from 25 public officials. Both studies also used the random sampling technique. This study seeks to use a different qualitative sampling method to ensure that results obtained are reflective of state-owned enterprises in Namibia and, in the process, be able to cover the gap in the literature and to adopt other sampling techniques which are adjustable to the Namibia population.

Otieno & Moronge (2017) focus on analysing employees' levels of knowledge on ethical issues of procurement performance at the ministry of health in Kenya. The research study by Otieno & Moronge (2017) establishes that employee's levels of knowledge bear an effect around issues of conflict of interest as well as professionalism on procurement within the government ministry. The study employed descriptive research methods, and Slovin's formula (a formula used to calculate the sample size given the population size) was employed to pick a sample of 74 respondents from a target population of 294 staff working within the procurement and operations department. The study, based on its findings, concluded that ethical behaviour is based on workers knowledge and that it can help improve procurement performance within the companies. Atika (2018) is in agreement with the findings by Otieno & Moronge (2017) that ethical behaviour is based on employee knowledge and that it can help improve procurement. Their study adopted the descriptive research design just as Otieno & Moronge (2017) also deployed.

The studies by Atika (2018) and Otieno & Moronge (2017) were carried out in Kenya in Nakuru Town. The findings of both studies were that ethical behaviour is based on employee knowledge and that it can help improve procurement. The findings could be the same because the study was done in the same geographical location and maybe because they used the same descriptive research design. The findings of their studies cannot be generalized to other locations because these studies had a different population were from which data was taken. The two other research designs were not explored. This prompts the researcher to make use of another research design to infer findings regarding ethical procurement beyond what these two studies found since they have never been used in Namibia. This change is meant to fill the gap existing in the current body of literature as well as to use a different population size to obtain data.

Tukuta & Saruchera (2015) undertook a study in Zimbabwe, Botswana and Namibia and in their findings suggest that limited knowledge of employees on procurement leads to the increase of unethical procurement behaviour in organisations. The findings of this study speak to the second objective of this study which seeks to examine the levels of ethical procurement knowledge. The study by Tukuta & Saruchera (2015) observes the knowledge levels to be limited, and hence this study seeks to ascertain if it can arrive at similar

conclusions with a specific focus on Namibia without comparing to other countries as done by Tukuta & Saruchera (2015).

The study, however, revealed that the limited knowledge might be deliberate on the part of employees, or sometimes it may be genuine ignorance. The study does not contextualise what deliberate is; was it because of the lack of resources or unwillingness in general. The study by Tukuta & Saruchera (2015) made use of sequential literary analysis, complemented by cross-country qualitative data gathered from one hundred diverse procurement practitioners from Botswana, Namibia and Zimbabwe. The study made use of participants gathered within a series of procurement workshops run by the researchers from the period beginning January 2014 and ending June 2014. The findings by Tukuta & Saruchera (2015) imply that there is limited knowledge by employees regarding the role procurement played in both government and non-government institutions in developed economies.

Mazibuko & Fourie (2017), in a study undertaken in South Africa, examine the manifestations of unethical practices in the procurement environment resulting from lack of knowledge from employees. They established that lack of knowledge leads to unethical procurement practices, which are dangerous and ubiquitous, costly and can produce economic and social ills to society. Furthermore, Mazibuko & Fourie (2017) revealed that this lack of knowledge could impair trade, extensively deter investment, diverting government spending away from public good such as infrastructure development and public works programmes - agreeing in part with the assertions made by Tukuta & Saruchera (2015). The studies made by Tukuta & Saruchera (2015) and Mazibuko & Fourie (2017) made similar findings and conclusions. Their studies were both made within Southern Africa, which comprises countries facing crises surrounding their procurement processes. This study seeks to gather data from developed and successful countries around the world, which evince best practices that can also be adopted in Namibia, which is a developing country.

Ndolo & Njagi (2014) established that lack of employee knowledge affects the effectiveness of the ethical procurement process in water companies negatively. The study reveals that particular factors resulted from the lack of knowledge surrounding ethical procurement, which results from documentation, electronic procurement, staff training, and government policy and procurement ethics. Their study employed the descriptive research design - only neglecting other research designs such as mixed methods and exploratory research design. The study was based on Embu Water and Sanitation Company, a leading water company in Kenya whose core business is to provide essentially clean drinking water in Embu County. Kim et al., (2018) also carried out a similar study which established that lack of employee knowledge negatively affects the ethical procurement process in water companies in their operation. The study by Kim et al., (2018) asserted and validated the findings by Ndolo & Njagi (2014). All of their studies were biased towards one sector of the economy, neglecting all other sectors. The study was done in the water and environment sector, neglecting all other sectors of the economy. The study was done for the private companies neglecting public institutions and corporates. The results obtained from the water and environment sector cannot be generalized to other sectors as they have different characteristics. The study aims to bridge the gap in Namibia by looking at the other sectors neglected by Mazibuko & Fourie (2017) and Ndolo & Njagi (2014) in their studies.

Sources of Public Officials' Knowledge of Ethical Procurement

Senzu & Ndebugri (2017) state that public officials get their knowledge regarding ethical procurement through public seminars, which are largely conducted by the

procurement body. Senzu & Ndebugri (2017) observe that the transfer of ethical procurement knowledge takes place in these seminars, but there are various challenges with this model of transferring knowledge, especially regarding ethical procurement. To arrive at these observations, Senzu & Ndebugri (2017) carried out their study using a quantitative research design, neglecting other research designs. They made use of 100 procurement officers and three state-owned enterprises procurement officers. The study reveals that the knowledge obtained from seminars was not enough, although public procurement officers rely on it. Sarawa and Masud (2020), in a study of strategic public procurement regulatory compliance model with mediating effect of ethical behaviour, concurred with the earlier findings of Senzu & Ndebugri (2017) about seminars being unable to impact sound knowledge of ethical procurement in Nigeria.

Sarawa & Masud (2020) made use of a quantitative research design using 125 procurement officers as a sample group to obtain their knowledge. The data obtained from the sample was analysed using the partial squares equation and partial structural equation modelling. The results validated the hypotheses that seminars are not effective sources of public officials' knowledge regarding ethical procurement, but they remain the most used platform to attain knowledge for procurement officers. The study not only confirmed the earlier findings by Senzu et al. (2017) on the same issue regarding knowledge acquisition and the direct effects of professionalism but also established the mediating effect of knowledge on ethical procurement due to political pressure. The two studies by Sarawa & Masud (2020) and Senzu et al., (2017) were both carried out using the quantitative research design while neglecting qualitative research designs, which are important if one is to capture non-numerical data. This leaves a gap in the existing body of knowledge which the current study seeks to fill.

Shoeb et al., (2014), in a study of global health procurement ethics, reveal simulation inter-professional training as a source of public officials' knowledge. They state that a lot of unethical procurement dilemmas happen in the organizations and therefore argue for simulation inter-professional training as essential for public officers. Shoeb et al., (2014) point out that the differences of acquiring knowledge regarding procurements revolve around cultural differences as well as issues regarding limitations of resources which are within the various arms of the public offices. Bruns et al. (2014), in a study of state-owned enterprises in the medical industry, reveals the same observations as made by Shoeb et al., (2014) that the training of professionals from diverse occupational backgrounds is a source of knowledge. The literature reviewed by Shoeb et al., (2014) evinces a need for pre-departure training that would enable participants to acquire ethical procurement. Shoeb et al.,(2014) identify key knowledge ethical issues surrounding procurement which are; the scope of the practice of procurement, informed consent, confidentiality or privacy, professional ethics, harm and benefit, and corruption which are key elements of ethical procurement.

Bruns et al., (2014), in contrast to Shoeb et al., (2014) developed four scenarios focusing on sources of ethical procurement knowledge. Each scenario that was developed was followed by a debriefing session which was led by a faculty facilitator. Bruns et al., (2014) piloted the simulation training with a multidisciplinary cohort (n=27) of trainees who were postgraduates. All the participants were compelled to complete pre-stimulation and post-simulation evaluations that ascertained their experience and their exposure to the ethical issues, and their ability to deal with sources of ethical knowledge for officials working in the public offices. The results of the study by Bruns et al., (2014) reveal a significant knowledge gain regarding professional training for public officials. The study employed t-tests which were paired to compare participants' agreement scores with the statement is professional

training an effective source of knowledge or not,” which significantly amplified ($p < 0.05$) post the simulation for the ethical issues which included privacy, harm, the scope of practice and corruption.

Bruns et al., (2014) further developed a survey monkey in the area of procurement ethics which were of the essence to the medical laboratory. The study invited responses from directors who were employed within the state-owned enterprises who were selected via online platforms. The survey method was completed by 80 directors who were participants from a total of 24 countries which in total directed 113 programs in relation to ethical procurement. The respondents comprised of those who had postdoctoral training who constituted 42% of the respondents, those with post master's degree had a 33% representation, while those who had PhD contributed 29% of respondents. The study noted that 54% of the participants reported plans to advance their levels of training regarding ethics, while many indicated that they had a desire to have self-assessment tools that can enhance their knowledge regarding ethics. Bruns et al., (2014) concluded that formal teaching of procurement ethics is available in state-owned enterprises. Bruns et al., (2014) and Shoeb et al., (2014) both conducted their studies in the medical state-owned industry, neglecting other sectors of the economy where procurement takes place. This leaves a gap in the existing body of literature to explore other sectors of the economy.

Determining The Ethical Procurement Practices

In a study undertaken in Kenya, Kilonzo (2014) identified procurement best practices such as planning, procurement risk management and performance supply as having a major influence on the companies' ability to attain their own desired results. Kilonzo (2014) reveals that leading corporates such as Cadbury's Limited Kenya branch also simplified and consolidated their entire procurement process by improving the responsiveness times of their procurement systems which were established. The research design used by Kilonzo (2014) was a case study since the unit of analysis was one corporate. The study made use of a sample size of 45 respondents. The study by Kilonzo (2014) observes that the best procurement issues in Kenya were performance measurement, strategic procurement planning, procurement policy and performance-based contracting. Awuor & Muthoni (2014) conducted a similar study in Kenya and specifically delved into the precursors that generate the recurrent malpractices in the procurement process. Awuor & Muthoni (2014) also reveal that leading organisations have amplified and consolidated their entire procurement process by improving the responsiveness of their procurement systems. The study concluded that strategic procurement planning and performance measurement were the best practices to be employed by the organisations of their study in Kenya. Awuor & Muthoni (2014) and Kilonzo (2014) conducted their studies in Kenya. The ethical procurement practices which were determined by Awuor & Muthoni (2014) and Kilonzo (2014) in their respective studies were for private organisations and did not include the public sectors, which this study seeks to focus on. The study, therefore, is prompted to fill the gap for Namibia state-owned enterprises.

Ayoyi & Mukoswa (2015) conclude that ethics in public procurement ought to be seen as the responsibility of public entity's contractors. They note that the purchasing unit should not be solely responsible for making the organisation purchase decisions. Instead, it should involve individuals from the entire organisation. They posit that ethical procedures should comprise of transparent and clear rules as well as clear behavioural rules for all the parties in the procurement process. The study recommends that there is a need for the establishment of a procurement training policy and code of ethics as a procurement practice.

Ayoyi & Mukoswa (2015) conclude that establishing a supply chain council responsible for governing is the best practice to adopt, a view also later supported by Fourie (2017, p.12). Ayoyi & Mukoswa (2015) adopted the descriptive research method to undertake their research. Fourie (2017), in a study conducted in South Africa, also asserted that ethical practices strengthen public confidence and trust and good governance, underpinning public servants' responsibility to exercise stewardship and to use and develop all resources in the most efficient, economical and effective way. Fourie (2017) hold that establishing a governing supply chain council and a proper alignment of the supply chain organisation are the best practices to adopt. Ayoyi & Mukoswa (2015) and Fourie (2017) both used the same research design, the descriptive research design neglecting other research designs.

Mwangi & Kwasira (2017) point out that focus on the total cost of ownership and putting contracts Tukuta der the supply chain function is the best ethical procurement practices a corporation can ever adopt. The study target population comprised of 194 procurement officers, and the study employed the stratified random sampling method.

The findings of the study indicate that accountability and transparency affected the performance of the procurement function significantly. Mwangi & Kwasira (2017) recommend that accountability and transparency principles should be upheld in the entire process of procurement as they ensure the best ethical practices when carrying out procurement. Mwarizo (2013) submits that the best ethical procurement practice for a corporate is to establish close alliances with key suppliers.

Mwarizo (2013) also highlighted 4 (four) primary objectives of an effective relationship management program with key suppliers. The study chiefly considered procurement practice prior to and after the introduction of procurement audit. The data of the study reveals that despite the efforts which have been provided by the procurement audit in enhancing ethical and compliant procurement practices, the institution under study was still facing some insurmountable challenges. The study employed a sample size of 120, making use of the stratified random sampling method. Mwarizo (2013) and Mwangi & Kwasira (2017), in both studies, used the same sampling technique and an equal target sample size.

The Effects of the Knowledge of Ethical Procurement Practices

Kabubu et al., (2015) establish that there are negative effects resulting from not having knowledge of ethical procurement amongst the employees. A study by Kabubu et al., (2015) reveals that conflict of interest, collusion as well as abuse of office affect the procurement process ethically - culminating from the issues of not having sufficient knowledge. Further to that, Kabubu et al., (2015) conducted a study in Kenya making use of the purposive sampling technique from a sample size of 33 employees - and the study was carried out within the medical sector. Based on the research findings, it was recommended that knowledge about ethical standards should be enhanced to have effective procurement practices. Kilonzo (2014), in a study in Kenya, established that there is a positive and significant relationship between having knowledge and procurement practices in Kenya. The findings by Kilonzo (2014) tend to differ from the findings made by Kabubu et al., (2015) in that while the former established a significant relationship between procurement knowledge and procurement practices, the latter proved otherwise.

These contrasting findings emerged despite the fact that the two studies were carried out within the same country. Kilonzo's (2017) study was focused on the agriculture sector - diverting away from the medical sector, which Kabubu et al., (2015) had focused on. Kilonzo (2014), like Kabubu et al., (2015), made use of a similar sample size of 38 but used the census sampling (total population sampling), unlike Kabubu et al., (2015), who used the

purposive sampling technique. The two studies by Kabubu et al., (2015) and Kilonzo (2017) were both carried out in Kenya, a country that is similar to Namibia, with regards to the issues of poor governance and lack of ethical practices in business. The two studies were only inclined to the medical and agricultural sectors, and hence their findings cannot be generalized to other sectors in Namibia, and hence this presents a gap in the existing body of literature.

Sengbeh (2015) established that there are negative effects regarding the integrity of ethical procurement, which arise mainly due to knowledge parity. Sengbeh (2015) conducted a study in the energy sector and made use of the descriptive research design. Sengbeh (2015) employed regression and correlation analysis to analyse the relationships between the specified variables of the study. The statistics of the study by Sengbeh (2015) were extracted and interpreted by inferential analysis through the testing of hypotheses. Delali (2014) established that they are negative effects of not having sufficient and adequate knowledge regarding ethical procurement. A study by Apeti (2014) revealed that ethical considerations in the private procurement system should be enforced with adequate knowledge levels to curb issues of corruption and bad governance.

Apeti (2014) and Sengbeh (2015), in both their studies, agreed on the negative implications of not having sufficient knowledge around the issues to do with ethical procurement. Further, Apeti (2015) used a contrasting research design, with the two studies reaching similar conclusions. The study by Apeti (2014) employed a case study design with a sample size estimated at 40 participants, which led the study to reveal the complexities of ethical considerations with regards to procurement issues. The two studies were tilted in favour of the private sector, neglecting the public sector, which encompasses the state-owned institutions, which are heavily affected by knowledge asymmetry on ethical procurement. This provides a gap in the body of literature which the current study seeks to fill.

The public sector in Namibia encompasses the state-owned institutions that administer public funds, hence the need to cover this gap in the body of literature as it relates to Namibia.

Senzu & Ndebugri (2017), in their study in Ghana, established that there are positive effects in Ghana over the issue of knowledge levels regarding ethical procurement. They posit that ethical procurement is largely followed in Ghana; that's why the country is ranked low on the corruption index. A study by Senzu & Ndebugri (2017) reveals that stakeholders in Ghana have a fair knowledge of procurement practices within their public institutions, which is a rare thing in Africa. Further, the study notes that a lack of experienced staff is a major setback and is responsible for the low compliance regarding ethical procurement in Ghana arising from a lack of adequate knowledge. The study made use of 211 respondents, which constituted the population of the study, of which 150 responses were collected with a response rate of 71.09%. The study by Senzu & Ndebugri (2017) concluded that ethical procurement helps minimize corruption in the procurement process at public Institutions depending on the knowledge levels of the employees.

Senzu & Ndebugri's (2017) findings are reflective of Ghana and are drawn from the use of a qualitative approach in the study. Mrope (2018) findings are also in line with what Senzu & Ndebugri (2017) observe in their study. Mrope (2018) conducted a study in Tanzania, a country with a similar economic environment to Ghana - were Senzu & Ndebugri (2017) conducted their study. Their findings were of a similar nature and established similar conclusions. However, Alam et al., (2010) established that there are negative effects of the lack of knowledge about ethical procurement amongst professionals within the organisations culminating from their analysis of some of the procurement processes which was centred on

procurement officers. They established that those who are educated know how to play around systems, thereby compromising ethical procurement because of the knowledge that they have acquired. The study made use of 240 respondents. 170 response were obtained, which represents a response rate of 70.83%. The study was not conclusive as it centred on some other processes neglecting the entire process of procurement; hence its findings are not conclusive.

Strategies to Improve Ethical Procurement

Through a longitudinal enquiry on culture and ethics, Leveson (2012) established and highlighted that, of the best strategies that can improve ethical procurement is the developing of a code of ethics for the organisation if there is none in existence. The study insinuated that for this strategy to yield results and be effective, the employees should be compelled to comply or abide by the regulations of the code of conduct to improve procurement ethically. Leveson (2012) points out that the ethical code dictates the behaviour as well as the actions of employees when conducting business. Fried (2003) agrees with the Leveson (2012) report that a code of ethics is the best strategy to improve ethical procurement within organisations. Fried (2003) points out that institutions should apply ethical standards to behaviour throughout their supply chain for it to operationalize their functions. The two reports, Sheffield (2014) and Leveson (2012), were both carried out in the United Kingdom, a country that has the 5th biggest economy in the world. It is a full-fledged democracy where the rule of law prevails. Therefore, the findings made by these two reports cannot be generalized to Namibia, which is a growing economy, where the rule of law is not completely upheld due to the political volatility (Zuber et al., 2017). The study, therefore, presents a knowledge gap to carry a similar study in Namibia for its state-owned enterprises and to suggest the best suitable strategy for a country with a growing economy.

Machoka (2016), in a study conducted in Kenya, identified fair and unbiased treatment of stakeholders as one of the best practices which can be adopted to improve ethical procurement within institutions. Machoka (2016) submits that the procurement process has a lot of determinants that influence it. The study identified situations in the study where procurement officials were being influenced by political as well as other external factors. According to Machoka (2016), the tendering process can be a minefield of potential litigation without proper procedures and regulations, where the contractors complain because there is a lack of a fair and consistent approach to tendering and accusation of favouritism and corruption. Machoka (2016) used a descriptive research design and a target population of 2000 officers drawn from 96 counties, namely Nairobi County, Kiambu County, Kisumu County, Bomet County, Kisii County and Bungoma County, respectively. The study by Machoka (2016) used the quantitative research approach neglecting the qualitative research approaches.

Yadav et al., (2016) suggest that integrity, loyalty and respect for rules and regulations improve ethical procurement within business institutions. They suggested that the application of rules and regulations brings about impartiality and fairness in the procurement process. Yadav et al. (2016) made use of a ranking five Likert Scale for coding purposes, which were used for analysis. The study collected data based on a relative importance index in three different sectors of the economy. The study made use of 240 respondents, and a total of 170 respondents made up the target population. The study revealed that integrity, loyalty and respect for rules and regulations needed to be established to improve ethical procurement within business institutions. Yadav et al., (2016) also identified the consequences which resulted from the absence of these strategies. Kafile (2018), in a study conducted in Cape-

Town, South Africa, suggested that transparency improves ethical procurement within business institutions in South Africa. He highlights that transparency is the birth line which an institution has to have in order for it to survive in its quest to have ethical procurement. The study by Kafile (2018) adopted a mixed research methodology incorporating both qualitative and quantitative research techniques and relied on field research conducted both through a survey of administered 160 questionnaires as well as structured interviews. The information gathered in the field has been used for the purposes of Sepmenting and corroborating theoretical information existing in the literature and to proffer solutions through pragmatic recommendations for improving procurement processes with the intent of enhancing project execution efficiency and effectiveness. The findings by Yadav et al., (2016) and Kafile (2018) were from private businesses - neglecting public institutions. Therefore this provides a research gap for the research to suggest the best strategies that can improve ethical procurement in selected state-owned enterprises of Namibia.

Unethical Procurement from a Criminological Perspective

Unethical procurement is eventually an object of interest for criminology, forming part of white-collar crime. Gottschalk & Smith (2016) studied white-collar crime in Norway. White-collar crime is committed by individuals in a professional setting where they do have access to legal recourses and can hide their misconduct in transactions deemed to be legitimate. Gottschalk & Smith (2016) assert that white-collar crime is committed by individuals in a professional setting where they do have access to legal recourses and can hide their misconduct in transactions deemed to be legitimate. Gottschalk & Smith (2016) extricated that white-collar corruption in the public procurement process is usually characterised by a public official who is offered or asks for an unreasonable favour from outside individuals, often in return for special treatment over a process such as a tender. According to Gottschalk & Smith (2016), a white-collar criminal is usually a member of the privileged echelons classes within the society, which is typically involved in illegal activities and commits non-violent acts for financial gain. The white-collar criminal is typically an individual of respectability who commits a crime in a professional setting, where criminal activities are concealed and disguised in corporate work by law-abiding behaviour.

Gottschalk & Smith (2016) highlight that 390 white-collar criminals were convicted in Norway from 2009 to 2015. Among these cases, 33 were primarily concerned with white-collar corruption in public procurement within the public enterprises. Gottschalk and Smith (2016) highlight that whistle-blowing plays a pivotal role in raising alarms regarding procurement malpractices. The study posited that the role of whistle-blowers is important in detecting white-collar crime, as evidenced by the study sample statistics demonstrating the magnitude of those who were implicated in white-collar crime. Gottschalk & Smith (2016) conclude that whistleblowing seems to be the most important source of detection of white-collar crime, particularly with regard to public procurement. The insight from the field of criminology comes in handy when considering strategies that can improve ethical procurement and reduce incidents of unethical procurement.

RESEARCH METHODOLOGY

Case Study Strategy

The study employed the case study strategy in which both quantitative as well as qualitative research methods were used. The study adopted the case study research approach

as it involved the use of multiple stages of data collection and the refinement of interrelationship types of information, a concern that is key to ethical procurement. The study made use of this strategy because it allowed room for the researcher to employ the use of both qualitative and quantitative data tools to collect data. Moreover, the study also adopted this approach because it was in tandem with the post-positivism research philosophy and because it enabled the constant comparison of existing data regarding ethical procurement and the theoretical sampling of different groups within the state-owned enterprises under study.

Population, Sampling and Sample Size

According to Creswell (2009), population refers to a target population in which the researcher is willing to study. For the purposes of this study, the target population constituted 65 officials drawn from five SOEs in Namibia. The target population, therefore, had to be drawn from Air Namibia, Roads Authority, NamWater, TransNamib and NamPower. The target population of the study comprised 65 procurement officers, employees, as well as management. The study targeted these individuals as they are key to answering research questions as well as giving key information regarding the area under study.

Sampling Procedure and Method of Datacollection

The study employed the total research population of 65 procurement officials as the sample, thus adopting “census sampling”. The study’s adoption of census sampling was guided by Martínez-Mesa et al., (2016), who notes that when populations of the study are small, the whole populations must be sampled. The sampling technique helped in ensuring a 99% level of confidence in the data collected for the study. Census sampling also enhanced appropriate and sufficient data collection for the study. The study used both primary and secondary sources of data. According to Creswell (2009), primary data refers to first-hand information, which is solicited for the sole purposes of the study. The study collected primary data through the use of closed-ended questionnaires and vignettes. The study adopted secondary data from textbooks, journal articles and documents as well as state-owned statistical records pertaining to procurement.

Quantitative Data Analysis

The study made use of SPSS (Version 23) to analyse the quantitative data aspects of the study, which were obtained from the vignettes and the closed-ended questionnaires. The study made use of descriptive statics to analyse the data, which was pre-coded to infer meaning to the area under study – which is concerned with ethical procurement.

Qualitative Data Analysis

The study employed the use of thematic content analysis to analyse qualitative data. The study failed to obtain recordings of the interviews with all the five managers, and this resulted in the study not obtaining verbatim transcripts. The managers declined to be recorded because they felt that the procurement issue, which was understudy, was a sensitive issue and thus, they feared that the recording could be leaked into the public domain. The researcher had to respect participants’ position in view of observing research ethics. The intended plan was to generate codes based on the verbatim transcripts obtained from the interview

recordings, and this affected the quality of the qualitative data the study obtained. This was, however, better than not obtaining anything. The study aligned the themes emerging from the study to its qualitative objectives. The qualitative data was gathered from the interviews, which were conducted, and data were presented over a series of coherent steps as explained below.

DISCUSSION OF FINDINGS

One of the objectives of the study was to examine the procurement officers' levels of knowledge regarding ethical procurement practices in the selected state-owned enterprises in Namibia. In achieving this objective, a set of vignettes were developed, and respondents were asked to respond to each of these vignettes. Results were compared against the standard benchmark by the United Nations procurement handbook and were also discussed in line with previous findings from other studies.

Vignette 1 - UN Procurement Handbook Awareness

The study, through the use of a vignette, gathered data from the respondents regarding their awareness of the United Nations procurement handbook. The results are given below in Table 1.

	Frequency	Percent	Valid Percent	Cumulative Percent
Yes	16	28.6	28.6	28.6
Valid No	40	71.4	71.4	100
Total	56	100	100	

Source: Primary Data, Sepust 2022

As evidenced in Table 1, 28.6 % of the respondents were aware of the united nation procurement handbook, whilst 71.4 % of the respondents were not aware of this handbook. The results suggest that there may be other procurement handbooks that they know about because the United Nations procurement handbook does not hold a monopoly over procurement. The study findings further indicate that there is a negative correlation (as depicted below in the correlation Table 2) between the level of qualification of the respondents as well as their length of service. The study seems to correspond with the assertions by Yukins (2007) that ethical behaviour does not depend on one source but can be obtained from a plethora of sources.

		Qualifications	Length of service
Qualifications	Pearson Correlation	1	.810**
	Sig. (2-tailed)		0.001
	N	56	56
Length of service	Pearson Correlation	.810**	1
	Sig. (2-tailed)	0.001	
	N	56	56

Source: Primary Data, Sepust 2022

As depicted in Table 2, there is a positive relationship existing between the qualifications of the respondents and their length of service within the five state-owned enterprises where they were drawn from. This is demonstrated by a positive correlation which was 0.810, which was and, as such, above 0.5. Further, the results indicated that the correlation between the two variables was statistically significant, as evidenced by the p-value of 0.01, which was below 0.05 ($p < 0.05$). The study results corroborate findings in (Table 1) regarding the procurement officials' awareness of the United Nations procurement handbook. The results support the hypothesis that the level of education of the procurement officers and their length of service plays a role in determining the level of ethical procurement knowledge against the United Nations handbook.

Vignette 2 - Consequences of Failing to Provide Appropriate Supplies

The study went on further, through the use of this vignette, to gather data regarding the procurement officers' views on the consequences of failing to provide the required supplies needed for the smooth flow of work processes was. The results are illustrated below in Table 3.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Ineffective work processes	23	41.0	41.0	41.0
	Dented corporate identity	13	23.3	23.3	64.3
	Costly procurement process	20	35.7	35.7	100
	Total	56	100	100	

Primary Data, Sepust 2022

The United Nations procurement handbook of 2016 provides that the consequence of failing to provide appropriate supplies results in a costly procurement process. As highlighted in Table 4.8, a total of 41.0 % of the respondents highlighted that ineffective work processes are a consequence of failing to provide appropriate supplies from a procurement officer's viewpoint -which was not the United Nations benchmark. A total of 23.3 % of the respondents cited dented corporate identity as a consequence which too was not the benchmark as per the United nations handbook, whilst 35.7 % of the respondents cited a costly procurement process as a consequence which was the correct benchmark. The study results confirm that the majority of the respondents failed to give the correct answer, which is given by the United Nations procurement handbook. The only correct answer was a costly procurement which was informed to the respondents. The results imply that the procurement officers appear to not have the knowledge regarding the consequences against the benchmark of the handbook. The study results dovetail with findings by Williams (2012), who note that ineffective work processes are not well known by employees.

Vignette 3 - Unethical Human Resource Practices

The study, through the use of a vignette, invited respondents to provide views regarding unethical human resource practices within the procurement context and how they would want the situation to be corrected. The results are given below in Table 4.

	Frequency	Percent	Valid Percent	Cumulative Percent
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Valid	Stop recruitment	9	16.0	16.0	16.0
	Improve recruitment & selection	11	19.6	19.6	35.6
	Employ artificial intelligence	28	50	50	85.6
	Whistleblowing	8	14.4	14.4	100
	Total	56	100	100	

Source: Primary Data, Sepust 2022

According to the United Nations handbook, a way to curb unethical human resource practices is to improve recruitment and selection. As depicted in Table 4, a total of 16.0 % of the responses highlighted that the state-owned entities should stop recruiting more procurement personnel to curb unethical human resources practices, which was not in tandem with the United Nations procurement handbook. Further, 19.6 % of the respondents cited that there should be a review of the recruitment and selection process, which was the correct benchmark, whereas 14.4 % of the respondents cited that they should be whistleblowing systems to expose this unethical conduct which was not in tandem with the United Nations handbook benchmark. The majority of the respondents, who constituted 50.0%, opined that state-owned enterprises should employ the use of artificial intelligence (that is, using ITC aided systems), which again was not the correct benchmark.

The majority of the respondents failed to get the correct benchmark against the United Nations benchmark. There is a positive correlation that exists between the qualification and the employees' experience regarding their knowledge of human resources practices. The results of the study, however, seem to sync with assertions by Wenger (2014), who note that artificial intelligence plays a vital role in curbing some unethical practices which confront human beings at the workplace. The majority of the respondents failed to get the correct benchmark, according to the United Nations procurement Handbook.

Vignette 4 - Evaluating the Procurement Process

The study went on to gather data regarding the processes within the procurement department through the use of a vignette. The results are given below in Table 5.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Observe the procurement guidelines	19	33.9	33.9	33.9
	Familiarizing with specification	15	26.8	26.8	60.7
	Preview requirements by industry	12	21.4	21.4	82.1
	Looking for offers again	10	17.9	17.9	100
	Total	56	100	100	

Source: Primary Data, Sepust 2022

The United Nations handbook provides that the best way to evaluate the process in procurement is by observing the procurement guidelines, and there is no contradiction. As depicted above in Table 5, a total of 33.9 % of the respondents opined the expected standard benchmark according to the United Nations procurement handbook that management within the procurement department should observe the procurement manual guidelines in order to improve the procurement process. Further, 26.8 % of the respondents highlighted that the management should familiarise itself with procurement specifications in order to improve the procurement process, which was not the expected benchmark. Moreover, 21.4 % of the responses highlighted that management should preview the requirement of procurement within each industry to improve the procurement process, which was not the expected

benchmark. Lastly, a total of 17.9 % of the respondents highlighted that in order to improve the procurement process, management should seek offers periodically, which again was not the expected benchmark against the benchmark.

The study suggests that the majority of the respondents (33.9%) believe that observing the procurement manual guidelines helps in improving the procurement processes of evaluating competing offers which was the expected answer, but in totality, the majority of the respondents did not give the correct answer. The study findings from the majority of the respondents are in tandem with assertions by Shoeb et al., (2014), who argue that following procurement manual guidelines ensures efficiency in procurement.

Vignette 5 - Consequences of Poor Processes in Procurement

The study, through the use of vignettes, got data regarding the consequences of poor processes in the procurement process. The results are given below in Table 6.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Inappropriate supplier response	13	23.2	23.2	23.2
	Higher inventory/service prices	19	33.9	33.9	57.1
	Selecting a wrong procurement technique	24	42.9	42.9	100
	Total	56	100	100	

Source: Primary Data, Sepust 2022

According to the United Nations procurement handbook, the consequence of poor processes in procurement lead to higher inventory and service prices. Table 6, above highlights that 42.9 % of the respondents observed that selecting a wrong procurement technique as well as inappropriate supplier response as being consequences of the poor processes in procurement which was not the best answer against the handbook. Equally, 33.9 % of the respondents selected a wrong procurement technique and higher prices as being the major consequences, which was the appropriate benchmark. A total of 23.2 % of the respondents posited inappropriate supplier response as being a consequence of poor processes in procurement which was not the stipulated benchmark.

The majority failed to pick out the correct answer against the handbook benchmark. The results seem to suggest that poor processes are costly to the state-owned entities and result in losses, thus affecting their profits. The study results relating to those who correctly identified the stipulated benchmark seem to validate existing literature by Sarawa & Masud (2020), who argue that any poor process in procurement has a negative bearing on the cost incurrence by an organisation.

Vignette 6 - Measures to Adopt in an Unstable Environment

The study further aimed at understanding the measures which can be taken during an unstable environment when carrying out procurement. The results are given below in Table 7.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Using standard contract conditions	11	19.6	19.6	19.6

	Carry out a Market research	29	51.8	51.8	71.4
	Not allocating risks to suppliers	16	28.6	28.6	100
	Total	56	100	100	

Source: Primary Data, Sepust 2022

According to the United Nations procurement handbook, the recommended or benchmark of measures to adopt in an unstable environment when doing procurement is carrying out market research. As highlighted above in Table 4.12, 19.6 % of the respondents posited that in an unstable environment, there should be standard contract conditions which are put in place to hedge against the unstable environment when carrying out procurement, and this was not the stipulated answer according to the handbook. A total of 28.6 % of the respondents posited that state-owned enterprises should not allocate risks to suppliers, which again was not the stipulated answer, whilst 51.8 % of the respondents cited that market research should be carried out before procurement processes begin when the environment is volatile, which was the highlighted answer according to the United Nations handbook. The respondents suggest that the best measure available is to scan the environment and make decisions based on the forces in the market environment. The majority of the respondents got the stipulated answer correctly, as explained by the United Nations handbook. They seem to coincide with Sengbeh's (2015) claims, which emphasises the importance of carrying out research before undertaking procurement in a related study in Kenya.

Vignette 7 - Measures against Misrepresented Facts in Procurement

The study, through the use of vignettes, obtained data regarding measures that can be adopted against misrepresented facts in procurement. The results are given below in Table 8.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Claims of unethical/unfair dealing	16	28.6	28.6	28.6
	Suing for breach of contract	40	71.4	71.4	100
	Total	56	100	100	

Source: Primary Data, Sepust 2022

The United Nations procurement handbook recommends that when there are misrepresented facts suing for breach of contract should take place. 28.6 % of the respondents, as highlighted above in Table 4.13, opines that state-owned officials should claim unethical fair dealing as a solution to take against misrepresented facts in procurement - which was not the recommended measure. Further, 71.4 % of the respondents posited that the entities should sue for breach of contract against misrepresented facts in procurement - which was the recommended measure. The majority of the responses gave the recommended measure, which was in line with the United Nations procurement handbook who cited suing and seem to suggest that judiciary remedies are possible to be the best against misrepresented facts in procurement hence confirming the earlier findings by Sengbeh (2015) who found our similar findings against the pretext of misrepresented facts in procurement.

Vignette 8 - Measures to redress unethical practices by suppliers

The study further got data from respondents regarding measures to undertake to redress unethical practices by suppliers. The results are given below in Table 9.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Seeking legal redress	30	53.6	53.6	53.6
	Negotiating supplier's concerns	12	21.4	21.4	75
	Careful contract management	14	25	25	100
	Total	56	100	100	

Source: Primary Data, Sepust 2022

The United Nations procurement handbook asserts that the best measure to redress unethical practice by suppliers is to seek legal redress. As highlighted above in Table 9, a total of 53.6 % of the respondents who constituted the majority believe that seeking legal redress is one of the measures to redress unethical practices by suppliers as restitution arising from breaches - which was the correct answer. A total of 21.4 % of the respondents were of the view that negotiating with the suppliers was one of the measures to take - which was not the correct benchmark, whilst 25.0 % of the respondents opined that contract management as a measure to redress unethical practices by supplies - which again was not the correct benchmark.

The respondents seem to suggest that a fair measure that is impartial can be arrived at to redress unethical practices by suppliers. The other measure suggests that there is no one size fits all approach to redress unethical practices by suppliers. The results of the study seem to be in tandem with assertions made by Pusateri (2012) that there is no 'one size fits all' approach regarding measures to redress unethical conduct by suppliers.

Vignette 9 - Measures to take against price instability

The study, through the use of a vignette, obtained data regarding the measures to take against price instability when doing procurement. The results are given below in Table 10.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Agreeing on concepts	27	48.2	48.2	48.2
	Establishing bases for price calculation	29	51.8	51.8	100
	Total	56	100	100	

Source: Primary Data, Sepust 2022

According to the United Nations procurement handbook, the best measure to take against price instability is to establish bases for price calculation. As depicted in Table 8, a total of 48.2 % of the respondents opined that the concepts of pricing as an apt measure to take against price instability when conducting procurement - which was not the stipulated benchmark against the United Nations procurement handbook. Furthermore, as highlighted on the table, 51.8 % of the respondents cited establishing a base of reviewing price calculation as a measure to take against price instability in procurement - which was the stipulated benchmark. The study results suggest that prices should be reviewed periodically to be in tandem with market forces, a view which Njuga (2013) disagrees with, arguing that it creates arbitrage in the market and creates loopholes for malfeasance in the procurement process. The results were in line with the United Nations handbook benchmark.

Vignette 10 - Premature concession in procurement

The study went on to collect opinions outcome of a premature concession in procurement. The results are given below in Table 11.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Value for money is reduced	9	16.0	16.0	16.0
	Claims of unethical/unfair practices	23	41	41	57
	Buying unsuitable items	13	23.2	23.2	80.2
	Resource misuse	11	19.8	19.8	100
	Total	56	100	100	

Source: Primary Data, Sepust 2022

According to the United Nations handbook, resource misuse is a result of premature concession in procurement. As depicted in Table 11, a total of 16.0 % of the respondents cited the reduction of the value of money as a result of outcomes of premature concession - which was not the anticipated benchmark as per the United Nations benchmark. 23.2 % of the respondents believed in buying unsuitable items as a result of premature concession in procurement - which again was not the optimal benchmark. The majority of the respondents who totaled 41.0 % of the respondents asserted claims of unethical /unfair practices as an outcome of a premature concession in procurement - which was again not in tandem with the handbook, whilst 19.8 % of the respondents cited the misuse of resources as an outcome of premature concession, and this was the expected benchmark. Based on the study responses, the officers do not have sufficient knowledge according to the United Nations procurement handbook as a benchmark. The results which the study found, even though not correct along with the United Nations handbook, seem to be in agreement with the observation made by Nojavan et al., (2015), who highlights that outcomes of a premature concession lead to loss of reputation.

Vignette 11 - Sources of procurement risk

Vignette 11 was designed to obtain information regarding sources of procurement risks. The results are given below in Table 12.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Project complexity	8	14.2	14.2	14.2
	Project planning	10	17.4	17.4	31.6
	Unprofessional conduct	21	38	38	69.6
	Internal forces	9	16.1	16.1	85.7
	External Forces	8	14.3	14.3	100
	Total	56	100	100	

Source: Primary Data, Sepust 2022

According to the United Nations procurement handbook, external forces are the main forces of procurement risk. As depicted in Table 10, a total of 14.2% of the respondents opined that project complexity is a source of procurement risk - which was not the benchmark whilst 17.4% of the respondents said that project planning is a source of procurement risk - which again was not the benchmark according to the United Nations procurement handbook. A total of 38.0 % who constituted the majority of the respondents

noted that unprofessional conduct is a source of risks conduct and was said to be a source of procurement risk by 16.1 % of the respondents. A total of 14.3% of the respondents believed that external forces were a source of procurement risks – a response that was also not the benchmark as stipulated by the handbook of the United Nations.

The study results in Table 10 suggest that unprofessional conduct by procurement officials is the major source of procurement risk, explaining why the respondents overwhelmingly indicated the need to employ artificial intelligence to mitigate against some of the risks. The beliefs expressed by the respondents was based on the wrong benchmark - which was in contrast with the United Nations handbook. The study results, which were premised on the wrong answer, validated assertions by Gottschalk & Smith (2016), who observes that the human factor in its unprofessional conduct contributes to unethical conducts resulting in procurement risk which in turn has led to white-collar crime.

Vignette 12 - Determinants of the Re-tendering Process

The study sought information for consideration regarding the determinants of the re-tendering process in procurement. The results are given below in Table 13.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Specification must be clear	11	19.6	19.6	19.6
	Work environment should be known	24	42.9	42.9	62.5
	Revising standards (if need be)	21	37.5	37.5	100
	Total	56	100	100	

Source: Primary Data, Sepust 2022

According to the United Nations procurement handbook, specifications must be clear with regards to the determinants of the re-tendering process. A total of 19.6 % of the respondents believed that tendering specification is a determinant of the re-tendering process, whilst 42.9 % of the respondents said that the work environment is a determinant of the retendering process. Both these responses are not in line with the benchmark. 37.5 % of the respondents felt that revising standards is a determinant of the re-tendering process, a response which again was not the benchmark. The majority of the responses given by the respondents were in contrast to the United Nations handbook.

Vignette 13 - Effectiveness of change management

The study invited information regarding the effectiveness of change management in the procurement process through the use of a vignette. The results are given below in Table 14.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Very effective	9	16	16	16
	Effective	7	12.5	12.5	28.5
	Not effective	26	46.5	46.5	75
	No clue	14	25	25	100
	Total	56	100	100	

Source: Primary Data, Sepust 2022

According to the United Nations procurement handbook, the change management process is viewed as an effective process - which was the answer respondents were expected to give. As highlighted above in Table 12, a total of 16 % of the respondents posited that change management is very effective in the procurement process, and this was the optimal answer. 12.5 % of the respondents highlighted that it was effective, and this was the response expected of the respondents. A total of 46.5 % of the respondents posited that change management was not effective in the procurement process, whilst a total of 25.0 % of the respondents had no clue of change management within procurement, which were not the benchmark according to the United Nations handbook. The majority of the respondents failed to highlight the benchmark as per the United Nations yardstick.

The results suggest that possibly state-owned entities are able to retain their employees because of existing systems that are benefitting them, which they do not want to be changed for the reason that they promoted personal gain within the procurement system, which they easily take advantage of. The results also suggest the possibility that there is a lack of education regarding change processes within the procurement divisions. The results dovetail with assertions by Gilman (2005), who postulates that change is not popular among procurement officials because of fear of the unknown.

Vignette 14 - Consequences of deadlock on contractual details

The study went on to solicit data regarding the consequences of deadlock on contractual details within procurement. The results obtained are presented below in Table 15.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Delivery delays	30	53.6	53.6	53.6
	Reputation damage	15	29.3	26.8	80.4
	Costly litigation processes	11	19.6	19.6	100
	Total	56	100	100	

Source: Primary Data; Sepust 2022

As highlighted above in Table 15 a total of 53.6% of the respondents observed that delivery delays are a consequence of deadlock on contractual details in procurement affecting the state-owned enterprises. Further, respondents postulated that reputation damage and costly litigation processes are consequences of deadlock on contractual details, as expressed by 26.8% and 19.6 % of the respondents, respectively. The results seem to imply that deadlock over contracts within the procurement process delays the processing of goods and processes beyond their expected schedules. Further, the results suggest that whenever there are any deadlocks over contractual details, the issues are resolved within the judicial system, which is a costly exercise. The results are in tandem with Pierce et al., (2015) assertions that deadlocks on contractual details are disruptive and affect the daily routine of business. The same is postulated by the UN Handbook, which raises concerns regarding contractual arguments and their negative impacts on operations (UN, 2006).

Establishing The Sources of Public Official's Knowledge Of Ethical Procurement In Namibian State-Owned Enterprises

The study solicited data regarding the sources of public official's knowledge regarding ethical procurement. The results are given below in Table 16.

	N	Minimum	Maximum	Mode	Mean	Std. Deviation
Academic institutions	56	1	5	5	4.82	1.449
Social Media	56	1	5	1	3.57	1.524
Trainings	56	1	5	5	3.66	1.497
Regulatory laws	56	1	5	2	4	1.301
Procurement manuals	56	1	5	2	3.85	1.391
Experience	56	1	5	1	4.08	1.301
Valid N (listwise)	56					

Source: Primary Data; Sepust 2022

The study employed the mode as a measure of central tendency to ascertain sources of public official's knowledge regarding ethical procurement in Namibian state-owned enterprises. As evidenced by the data, academic institutions, as well as training, were postulated as the main source of public official's knowledge regarding ethical procurement, according to the respondents. The study results validate earlier research by Senzu & Ndebugri (2017) that academic institutions play a vital part as a source of knowledge. The respondents seem to suggest that public officials require incentives to attain knowledge and that training is a major source of knowledge in Namibia, validating earlier assertion by Mlinga (2006). For training, it tells us that the highest number of respondents chose value five on the Likert scale, but the distribution of scores is much less homogenous as compared with academic institutions because of the mean of 3.66, which lies much further distance from the mean. As evidenced by the data, academic institutions, as well as training, were postulated as the main source of public official's knowledge regarding ethical procurement, according to the respondents. The study result highlight that there is a higher response variability with respect to training as compared with academic institutions.

Assessing How Frequency, Level And Volume Of Training In Ethical Procurement Informs The Respective Knowledge Of Procurement Officers

The study employed the regression model to assess the frequency, level and volume of training and how it impacts the respective knowledge of procurement officers. The study in this section sought to gather data regarding how the frequency, level and volume of training informs the respective knowledge of procurement officers. The results are given below in Table 17.

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.869 ^a	0.834	0.831	0.195

Predictors: (Constant), Training frequency, Volume of ethical training, level of ethical training
Source: Primary Data; Sepust 2022

As depicted above, the correlation coefficient of 0.869 shows a strong positive relationship existing between training frequency, the volume of ethical training and the level

of ethical training against the dependent variable, which is the knowledge of ethical procurement by the procurement officials. Collectively, the independent variables (Training frequency, Volume of ethical training, level of ethical training) predict ethical procurement practices by 83.4%. The goodness of fit as measured by r-square is 83%, demonstrating that the independent variables adequately predict the knowledge of ethical procurement as the model missed only by 17%. The table below shows the regression coefficients of the above model Summary and explains the variables in details Table 18.

Regression Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.35	1.283		1.832	0.008
	Training frequency	0.675	0.08	0.85	8.471	0.007
	Volume of ethical training	0.221	0.112	0.693	1.969	0.006
	level of ethical training	0.037	0.089	0.342	8.817	0
	a. knowledge of procurement officers					

Source: Primary Data, 2022

As depicted in table 16, training frequency has a standardised coefficient of .850. The result means that 1 unit of frequency of training (TEP1) regarding ethical procurement improves the ethical knowledge of procurement officers by 85% if undertaken. Further, the study established that the training frequency within the state-owned enterprises was, however, not significant, as evidenced by the p-value of 0.07, which was above 0.05 ($p > 0.05$). The study results imply that should training take place, procurement officers would have more knowledge regarding ethical procurement, but however, the situation on the ground is that little or no training is taking place because of the lack of resources, as alluded by the five managers during the interviews. The study validates earlier assertions made by Chokprajakchat and Sumretphol (2017), who note that training impacts knowledge positively, but the shortage of funds, however, impact negatively on the acquiring of knowledge.

As further depicted in Table 16, the volume of ethical training has a standardised coefficient of 0.693. The result implies that 1 unit of the volume of training improves the knowledge of procurement officers by 85%. The coefficient, by virtue of being above 0.5, implies that there is a positive relationship that exists between the volume of training and ethical knowledge of the procurement officers. Further, the study notes that the volume of ethical procurement was, however, not significant and was not taking place regularly, as evidenced by the p-value of 0.06, which was above 0.05 ($p > 0.05$). The results suggest that there is some form of procurement training that takes place in Namibia state-owned enterprises, but it is done periodically and this in part informs the level of knowledge of the procurement officers. The study results imply that the volume of training positively influences procurement knowledge, but however the volume of training taking place is at its lowest, as signified by the statistical p-value, which revealed that the relationship is insignificant. The results imply that the volume of training taking place is less than expected due to the lack of resources (Section 4.8), as explained by the five managers who were interviewed by the study.

Strategies to Improve Ethical Procurement

The study made use of the strategies within the United Nations handbook and gathered data from the respondents and interviewees if these could improve ethical procurement in Namibia state-owned enterprises. The study obtained data regarding strategies that can be employed to improve ethical procurement in Namibian state-owned enterprises. The results are given below in Table 19.

	N	Minimum	Maximum	Mode	Mean	Std. Deviation
Establishing a code of ethics	56	1	5	4	4.72	0.597
Regular Training	56	1	5	5	3.76	0.699
Fair & unbiased treatment of stakeholders	56	1	5	2	4.76	0.632
Risk management training	56	1	5	2	4.11	0.616
Employ artificial intelligence	56	1	5	5	4.8	0.776
Embracing change management	56	1	5	4	3.24	0.744
Valid N (listwise)	56					

Multiple modes exist. The smallest value is shown

Source: Primary Data, Sepust 2022

The study employed the mode as a measure of central tendency to ascertain the respondents' preference regarding ethical strategies, which can be employed to improve ethical procurement. As evidenced in Table 17, regular training and employing artificial intelligence were the most popular strategies amongst employees, as evidenced by the highest mode, which was 5 in both circumstances. The study results coincide with assertions by Kafile (2018), who found out that training is a vital tool in improving ethical procurement. The study results are in tandem with the assertions by Mwarizo (2013), who highlighted that the human factor is a hindrance to ethical procurement, but it cannot, however, be eliminated because machines are designed and monitored by an individual. Respectively as depicted, establishing a code of ethics and embracing change management had a high mode which was five indications of the popularity it had as being feasible amongst the respondents. The sentiments from the respondents seem to complement each other on establishing a code of procurement ethics, dovetailing with assertions by Leveson (2012), who underscored the importance of a code of ethics.

Qualitative Analysis

Examining procurement officer's levels of knowledge of ethical procurement practices in selected state-owned enterprises of Namibia

During the interviews, the study used the interview schedule attached (see appendix II) to ask questions whilst making use of the United Nations procurement handbook as the benchmark. The first question was the question regarding what happens when there is a deadlock in unison over contracts. Manager 1 had no outright knowledge regarding the question; the manager failed to comprehend what happens regarding deadlocks in unison over contracts within the procurement process. As such, Manager 1 provided the wrong answer, which was in contrast to the United Nations handbook. Manager 1 was cited, saying:

'I cannot recall what happens when there is a deadlock; well, a lot of things happen; it can be a civil issue for police to handle.'

The second manager was asked about the principles of ethical procurement. Manager 2, during the interviews, could not ascertain the principles of ethical procurement as per the benchmark of the United Nations handbook and failed to profusely indicate the sources of risks that confronted procurement officials and processes. The principles of procurement are universal, and the failure of the second manager to have knowledge regarding ethical principles was a clear indication of a lack of knowledge on the subject matter. Manager 2 was cited, saying:

'I can't recall those principles by head, its stuff I did back at college. I know them, though, just that I can't recall them by the head. So yeah, I am no longer writing exams, I don't need to know all of that stuff now.'

The study interviewed the third manager, where the manager was asked the determinants of the re-tendering process. Manager 3, in particular, was cited saying:

'The United Nations handbook is largely not used by us, but we mostly rely on procurement manuals as well as the procurement act.'

According to the United Nations handbook, specifications must be clear as a determinant of the re-tendering process; manager 3 had no outright knowledge and believed that the re-tendering process should be dictated by the environment. The study notes that the manager did not possess the exact ethical procurement knowledge in line with the United Nations handbook procurement benchmarks. Manager 4, during the interviews, gave somewhat cryptic responses regarding what courses of action should be pursued when there is a procurement dispute saying that they should be negotiations over an impasse, while the handbook posits that aggrieved parties should seek legal redress. Manager 4 was cited, saying:

'There is the law then there is reality you see, these days we deal with reality because the law can be subjective and time wasting. If there is an impasse you should compromise because that can help to save legal costs as well as time.'

Manager 5 was asked similar questions and the responses that he gave were somewhat the same, and the study reached the point of saturation. For instance, manager 5 was asked about the universal ethical procurement principles, and he gave the same response given by Manager 1, and he was quoted saying:

'I forgot these principles, I recall them from time to time but those principles we learnt them long back preparing for exams. You know we forget these things'

The study could not quote everything the managers said because there were no recordings but just a few notes that the researcher had. The study observed that the common theme was that the interviewees did not have ethical procurement knowledge as benchmarked by the United Nations handbook.

Assessing how frequency, level and volume of training in ethical procurement informs the respective knowledge of procurement officers

All five managers were asked about the frequency of ethical procurement, the level as well as the volume of ethical procurement within the state-owned enterprises. The study, through Manager 1, established that there is a positive relationship existing between ethical procurement and the level of training which informs the procurement knowledge of officers. Manager 1 was cited, saying:

'Knowledge is in sync with frequency and volume of training; the more training which takes place, the more informed the officers are.'

Manager 2 highlighted that there is no adequate training that is taking place within the state-owned entities because of financial constraints, and this was affecting the imparting of knowledge to the officers. Manager 2 was quoted saying:

'The issue of resources is halting any progress regarding frequency as well as the volume of training, and this is the situation unfolding in the state-owned enterprises'

Manager 3 posited that the relationship existed between ethical procurement and training - unambiguously positing that ethics is a branch that is tSept to individuals. The manager noted that resources are the biggest hindrance. Manager 3 was quoted saying:

'Ethical procurement and training are just complex issues to be frank, the issue of resources is the elephant in the room.'

Manager 4 believed that there are no resources available - a concern which Manager 5 also observed. Manager 4 noted that the scarcity of resources was the one that was principally leading to low levels of training in ethical procurement within the state-owned enterprises. Manager 4 was quoted saying:

'The issue of resources is the element which I am sure you will hear from everyone and that is impacting everything.'

Manager 5 opined that the absence of training had contributed to the lack of some vital knowledge regarding ethical procurement. In the same vein, Manager 5 was quoted saying:

'The level of training is not being done at an optimum level, and this is due to lack of resources.'

The results coincide with the assertions by Chokprajakchat & Sumretphol (2017), who observed that there is a fundamental relationship existing between ethical procurement and the level of training, which in turn impacts how knowledge is impacted. According to the United Nations handbook, the best measure to take against price instability is to establish bases for price calculation. All the managers did not know about this, and they posited that they believed in concepts being reviewed because prices are stable in Namibia.

Establishing the sources of public official's knowledge regarding ethical procurement in Namibian state-owned enterprises

The study, through interviews, established two main themes regarding the sources of public officials' knowledge regarding ethical procurement. Manager 1 was quoted saying:

'The academic institutions in the country you know, like where you learn are the main sources of public officials' knowledge. I know NUST, UNAM and these Polytechnics you see.'

All the interviewees highlighted academic institutions as being the main sources of knowledge. Manager 1 revealed that they are institutions offering courses and programs that are impacting procurement knowledge to procurement officials. Manager 2 was quoted saying:

'The expected norm is that academic institutions should impact knowledge to the officers regarding ethical procurement mainly.'

Manager 3 opined that to the best of his knowledge, the law of Namibia was a major source of knowledge regarding ethical procurement to a lot of the procurement officials because of fear of imprisonment. Manager 3 was cited, saying:

'Workshops which take place - even though they are done periodically - are one of the sources of public officials' knowledge regarding ethical procurement.'

Manager 3 submitted that workshops were usually conducted in resort areas, and this attracted massive attendance as well as participation from the procurement officials. Manager 3 propounded that the law is an instrument that is a source of knowledge, and procurement officers within the state-owned enterprises are always studying the law in order to protect themselves, concurring with the assertions by Manager 2. Manager 4 was cited saying that:

'The law has a lot of loopholes which are being taken advantage of by officers'

Furthermore, Manager 5 observed that the officers always get legal counsel, and this has now become one of the main sources of ethical procurement knowledge within the parastatals. Manager 5 expressed sentiments in tandem with those of Manager 1 that academic institutions are the main source of ethical procurement. Manager 5 gave examples of ethical programs being offered at the University of Namibia as well as the National University of Science and Technology (NUST).

Strategies that can improve ethical procurement in the state-owned enterprises in Namibia

The study made use of the strategies within the United Nations handbook and gathered data from the respondents and interviewees to examine if these could improve ethical procurement knowledge in Namibian state-owned enterprises. The themes that emerged from the interviewees were revolving. Both Manager 1 and Manager 2, during their interviews done separately, felt that unethical practices cannot be eliminated but can be minimised. Manager 1 was cited, saying:

'Unethical practices cannot be eliminated but can be minimised, and that has been the biggest experience in my job. I doubt if we can come up with something new.'

Manager 1 and Manager 2 spoke on account of their experience and encounters as procurement managers. Manager 3 revealed that they had tried to employ a handful of strategies to curb unethical procurement, such as monitoring and supervision, but these seemed to be ineffective. Manager 4 was quoted saying:

'Monitoring and supervision have been some of the strategies we tried to implement, but they did not materialise any meaningful results.'

Manager 4 believed that establishing a code of ethics, regular training as well as fair and unbiased treatment of stakeholder was vital in improving ethical procurement within SOEs. Manager 4 was thus cited as saying:

'There is no specific code which governs the conduct of procurement rather a standard conduct of employee behaviour is in place.'

Manager 5 posited that the adoption of artificial intelligence was the only way to improve ethical procurement because the human element is the cause of unethical practices. Manager 5 was cited, saying:

'Artificial intelligence is the panacea of curbing unethical practices in the procurement process.'

The study notes that these strategies dovetail with literature and findings by Mwarizo (2013), who observes that machines are the only available panacea to minimise unethical practices.

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

Summary of Findings

1. The response rate of the study was 86 %. The study observed that state-owned enterprises in Namibia evince a gap regarding gender parity within the procurement divisions, with more males than females in these offices.
2. The study observed that the procurement officer's level of knowledge in Namibia was not at the optimum level. The study found out that the majority of the procurement officers lacked knowledge regarding the benchmarks proposed by the United Nations procurement handbook. To add on, the study found that the procurement officers did not possess adequate knowledge to correctly respond to the vignette-based narratives regarding procurement processes measured against the United Nations handbook as a yardstick.
3. The study also notes that there is a negative correlation highlighting that those who had been within the organisation the longest had the lowest formal education. This was buttressed by a correlation coefficient of 0.810 between the length of service and qualification. This was, however, not deemed essential in establishing if the officers had the requisite knowledge.
4. The study discovered that academic institutions are a source of public official's knowledge regarding ethical procurement, and this was evidenced by the mean obtained, which was 4.82 and a standard deviation which was 1.449.
5. Further, the study established that regulatory laws were a huge source of public official's knowledge regarding ethical procurement with a mean of 4.00 and a standard deviation of 1.301.
6. The study also notes that procurement manuals were a popular source of information and knowledge with a mean of 3.85 and a standard deviation of 1.391. The study also established that employees' working experience was also a source of public official's knowledge regarding ethical procurement, as evidenced by a mean of 4.08 and a standard deviation of 1.301.
7. The study observed that training on ethical procurement is done periodically within the state-owned enterprises in Namibia, which informs the respective knowledge of procurement officers. However, the study notes that the level of training is arguably not at an optimum level, and this is largely due to budget constraints. The study discovered this during interviews with the five SOE managers.
8. The study observed that the training frequency has a standardised coefficient of 0.850. The study established that the training frequency within the SOEs was not significant, as evidenced by the p-value of 0.07, which was above 0.05 ($p > 0.05$). The study notes that the volume of ethical procurement training has a standardised coefficient of 0.693, and the study thus concludes that the volume of ethical procurement training was, however, not significant and was not taking place regularly, as evidenced by the p-value of 0.06, which was above 0.05 ($p > 0.05$).
9. The study discovered that there is a positive relationship that exists between the level of ethical training and ethical procurement, which is statistically significant, as evidenced by large t-values of 36.660 ($p < 0.05$).

CONCLUSIONS

Examining Procurement Officer's Levels of Knowledge Regarding Ethical Procurement Practices in Selected State-Owned Enterprises of Namibia

Against the standards set in the United Nations Procurement handbook as a benchmark:

1. The study concludes that procurement officers do not have sufficient knowledge regarding ethical procurement practices in Namibia's state-owned enterprises.
2. The study concludes that the employees employed in the state-owned enterprises are not yet accustomed to the procurement practices and, therefore, can be deemed inept and ineffective.

Establishing the Sources of Public Official's Knowledge Regarding Ethical Procurement in Namibian State-Owned Enterprises

1. The study concludes that academic institutions, social media (internet sources), employee experience, procurement manuals as well as training are the major sources of public official's knowledge regarding ethical procurement practices in Namibian state-owned enterprises.

Assessing How Frequency, Level and Volume of Training in Ethical Procurement Informs the Respective Knowledge of Procurement Officers

1. The study concludes, based on the study results, that the exclusive majority of this study from which the study sought opinions, that frequency, level and the volume of training informs the respective knowledge of procurement officers.
2. The study concludes that the high-level frequency and volume of training informs the respective knowledge of procurement officers. However, this is not taking place within the state-owned enterprises in Namibia because of the scarcity of resources.
3. The study concludes that no meaningful training regarding ethical procurement is taking place within the state-owned enterprises, and this is also reflective of the lack of general knowledge of ethical procurement, such as principles of ethics which the managers did not have knowledge about.

Preferred Strategies to Improve Ethical Procurement in the State-Owned Enterprises in Namibia

1. The study concludes, based on the exclusive majority of respondents of this study, that the preferred strategies to improve ethical procurement in the SOEs in Namibia are: establishing a code of conduct for procurement, regular training of employees on procurement issues, employing artificial intelligence and embracing change management. As such, the study concludes that these are strategies that can also be employed by the SOEs in Namibia.

RECOMMENDATIONS

Based on the above conclusions, the study recommends the following:

Training of Procurement Officials on Ethical Procurement

It emerged from the study that some critical training on ethical procurement lacks within Namibia's SOEs. The study thus recommends that there be continuous training and development in areas of procurement and procurement ethics so that the employees keep abreast with development and changes in the area. This will help the procurement officers appreciate the importance of engaging ethically in their procurement duties. In line with this, the study further recommends that state-owned enterprises should have ongoing periodic training on ethical procurement practices as opposed to one-off training. This will help officials to remain up to date with emerging trends in ethical procurement practices globally.

Develop a Procurement Code of Ethics

Through learning object lessons from professional bodies such as CIPS and the UN best procurement practices, the relevant ministry in charge of SOEs should establish a code of ethics on ethical procurement. This code would then become a 'rule book' to be followed in public procurement as it would also complement the recently introduced Namibia Public Procurement Act. This suggestion is supported by the views of the exclusive majority of respondents from which the study sought opinion. The study recommends that SOEs must at all times be vigilant, cautious and remain professional, and this should be reflected in their

values. This observation is based on the views of the exclusive majority of this study from which the study sought opinions.

Implement Monitoring Systems for Compliance

The study also recommends the establishment of effective monitoring systems for compliance and penalties for those who are guilty of non-compliance. This recommendation is made as a way of mitigating procurement risk resulting from unprofessional conduct (preferably based on the vignette responses). If SOEs, in conjunction with the law enforcement parties, can strictly enforce this, cases involving unethical procurement will likely reduce. Further to this, the study also recommends that state-owned enterprises should establish systems to embrace change regarding procurement as dictated by internal and external forces. This recommendation is supported by the exclusive majority of respondents from which the study sought opinions.

Deploy Technology and the Use of Artificial Intelligence

The researcher also notes that most of the respondents seem to believe that the use of technology would assist in the eradication of unethical practices. Therefore, while acknowledging that AI is not an automatic panacea, the study suggests that Namibian SOEs should employ technologies such as artificial intelligence to handle procurement processes, as the human factor is not reliable. This will reduce over-reliance on the human factor. Although it may be expensive to implement in the short-run, the benefits are likely to be worthy in the long run.

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