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**The relationship between ethical procurement, corporate image and  
procurement efficiency in public sector procurement: A case of public  
entities in Bindura**

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**ABSTRACT**

The study focused on analyzing the relationship between ethical procurement practices, corporate image and procurement efficiency. The research study was underpinned by the positivism research philosophy. The study population comprised of employees from procurement and finance departments within government entities in Bindura. Precisely, 120 respondents were eligible to participate in the study. The sample size of this research was determined using the Raosoft Sample Size Calculator. According to this method, given the target population of 120 and a margin of error of 5% based on 95% confidence level, with a response distribution of 50%, the minimum recommended sample size for this study was 73. The analysis of data was carried out on the Statistical Package for Social Science (SPSS version 21) and involved the use of descriptive statistics, Pearson correlation and logistic regression analysis. The findings revealed that ethical procurement practices such as due diligence, transparency, fairness, compliance, confidentiality and integrity have a positive statistically significant effect on the corporate image and resultantly on procurement efficiency. Incorporating these practices throughout the procurement cycle would ensure improved quality of output, timeliness of delivery of product, profitability and sustainability. The study recommends that instead of relying solely on the broad legislative framework, which might not take into account the interests and circumstances of the particular institution, public procurement bodies should create their own internal ethical control procedures.

**Keywords:** Ethical Practices, Corporate Image, Procurement, Efficiency, Public entity.

**JEL Codes :** H57, M14.


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## 1. INTROUCTION

Public sector procurement encompasses the acquisition of goods, services, and works by government agencies and it is a critical function in ensuring the delivery of public services and infrastructure (Musanzikwa, 2013). From basic computer equipment to the building of highways, governments and state-owned corporations purchase a wide range of commodities, services, and public works from the private sector. It entails contacts with several parties, substantial financial transactions, and complex processes. The procedure covers any contractual method of enlisting suppliers to provide the general public with public services, such as hiring, leasing, or purchasing. The objectives of public procurement include meeting public objectives, decreasing administrative operational expenses, conducting business ethically, and satisfying customers in terms of cost, quality, and timeliness (Thai, 2007).

Governments engage in public procurement as a major economic activity that contributes significantly to GDP and generates enormous financial flows, which are estimated to account for 10–15% of global GDP on average (OECD, 2018). According to estimates from the Organization for European Cooperation and Development, public procurement represents an average of 20% of public expenditure and up to 5% of GDP in developing nations (OECD, 2018). Public procurement is therefore essential to the provision of government services because it frequently entails significant financial outlays (Chigudu, 2014). Public procurement officials oversee spending that amounts to 10–30% of the worldwide gross national product (GNP), according to Callendar (2020). To guarantee effective and economically priced services, it is crucial that public procurement procedures are open (Inter-American Development Bank, 2016). The procurement process's high transaction value combined with cost-cutting constraints may lead to unethical behaviours including nepotism and bribery (World Bank, 2017; Chikomwe, 2012).

In previous years, there has been an increasing focus on the importance of ethical considerations in procurement practices in-order to improve organisational efficiency and performance (Herndon, 1999). Organizational efficiency is measured under various perspectives which include quality, productivity, profitability and sustainability, and these can only be achieved by implementing ethical procurement practices (Arrowsmith, 2010). According to Musanzikwa (2013) ethical procurement entails conducting procurement activities in a manner that aligns with principles of confidentiality, fairness, transparency, accountability, and sustainability. It aims to prevent corruption, promote social responsibility, and ensure that public resources are used efficiently and effectively. Many organizations have documented unethical procurement practices in Africa throughout the years, which have an impact on the performance of procuring entities. These organizations include Transparency International, the World Bank, and Procurement Regulatory Authorities (Baraka, Mchopa, Mwiseje and Mashene, 2019). Due to the prevalence of corruption, fraud, and obstructive tactics, donor-funded projects lose an average of over USD 100 billion during the implementation phase due to careless procurement procedures (Transparency International, 2017; World Bank, 2016). According to reports, unethical procurement practices cost Kenya's public procurement system around Ksh 14.6 million in misuse and losses, while South Africa lost R46.36 billion, Uganda lost UGsh 323,864,775 and Ghana lost GH¢ 9,224,876 (TIZ, 2020). The Controller and Auditor General (CAG) Report (2016) states that there was a loss to the

government of Tanzania amounting to TZS 1.9 trillion as the result of irregular practices in public procurement.

Zimbabwe's public sector businesses have had numerous difficulties since 2000, which has resulted in subpar service delivery. The 1990s and 2000s are considered to be the primary contributing reasons to the public procurement violations of professional ethics (Mutsanzikwa, 2013). In this sense, in state structures, a lack of professional responsibility, accountability, and sound governance spread like wildfire (Marumahoko, 2019). As a result, policies and guidelines have been created with the intention of guaranteeing an equitable and cost-effective procurement process (Chigudu, 2014). Public procurement generally is covered under section 315 of the Constitution Amendment No. 20. Following the dissolution of the State Procurement Board (SPB), the Procurement Regulatory Authority of Zimbabwe (PRAZ) was created via the Public Procurement and Disposal of Public Assets Act (Chapter 22:23) which repealed Act No 2/99 (Chapter 22:14). The new mandate of PRAZ is to set standards, monitor public procurement proceedings to ensure transparency, fairness, honesty, cost effectiveness and competition ([www.praz.co.zw](http://www.praz.co.zw)). The reforms separate regulatory and operational functions. It is against this background that this study aims to (1) Examine the impact of ethical procurement practices on the procurement efficiency (2) Determine the effect of ethical procurement practices on the corporate image and (3) Establish the effect of corporate image on procurement efficiency of public entities in Bindura.

## **2. LITERATURE REVIEW**

### **2.1. Theoretical Review**

This study was guided by the Resource Based Theory and the Public Value Theory and these theories are explained below.

#### **2.1.1. Resource Based Theory**

The strategic advantages that a business has that will provide it a competitive edge are found and examined using the resource-based theory. These competitive advantages are granted according to their rarity, distinctiveness, and worth and might be organizational, human, or financial in nature. According to Resource Based Theory, an organization's ability to compete is based on how well its procurement processes are planned and carried out. When a resource is unique, it turns into a competitive advantage. There wouldn't be a competitive advantage if every company in an industry had the same resources. With resource efficiency, procurement may accomplish more with less. Certain procurement procedures, like sourcing procedures, ought to be unusual and challenging to replicate. Resource Based View encompasses organizational and operational performance. Businesses that make foreign purchases perform well in the business world (Eisenhardt, 1989).

#### **2.1.2 Public Value Theory**

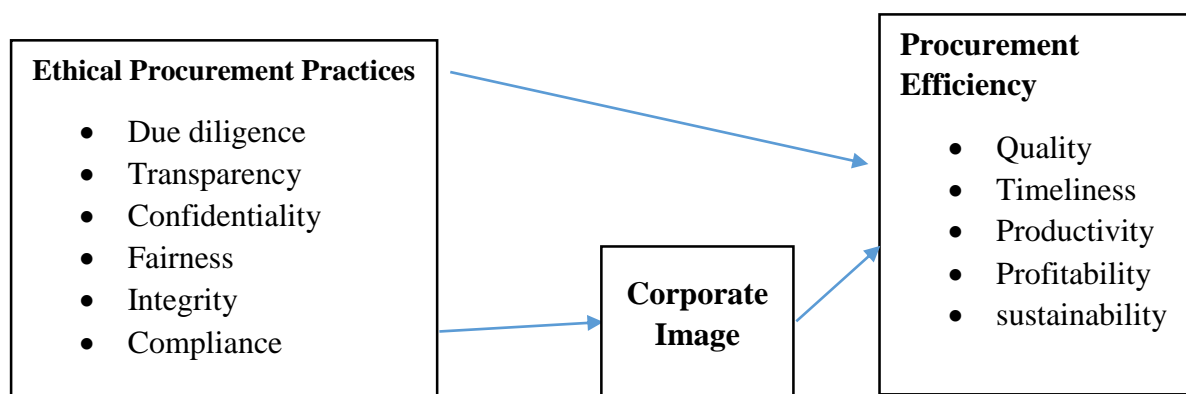
Moore developed this theory in 1995 with the primary goal of empowering managers in the public sector to completely comprehend the opportunities and limitations that exist in their work as well as the difficulties in producing outcomes that are beneficial to the public. According to Moore (2010), the Public Value Theory defines a manager's role as encompassing not only carrying out institutional regulations and policy implementation, but also looking for ways to significantly improve the lives of the general public. Direct accountability between public bodies and the electorate and their democratic representatives exists. In order to increase

public satisfaction, the study used this theory to determine how ethical procurement practices affect procurement efficiency in Zimbabwe in terms of good service delivery, quality goods and services, and accountability.

## 2.2. Conceptual Framework

A conceptual framework explains the relationships between the variables under study. The independent variables in this study are ethical procurement practices measured by levels of transparency, confidentiality, accountability, fairness, integrity, honesty and compliance; and corporate image measured by customer brand loyalty. The dependent variable in this study is procurement efficiency measured by quality of products and services, timeliness of delivery of outputs, firm productivity, profitability and sustainability.

**Figure 1. Conceptual Framework**



Source: Researcher's own

### 2.2.1 Ethical Procurement Practices

When it comes to morality and legality, ethical procurement methods are those that uphold the boundaries of the organization and society's code of conduct. The term "ethical procurement" describes the evaluation of a broad variety of matters pertaining to an organization's sustainability and ethical objectives (Hussein and Shale, 2014). A company's code of conduct and commitment to legal, social, and environmental issues is known as ethical procurement. A corporation can proactively eradicate unethical practices from its supply chain by adhering to a set of rules (Thai, 2007). A corporation must comprehend its societal responsibilities, obligations, and expectations in order to engage in ethical buying. Trust is fundamental to ethical procurement, and in terms of customer relations and public impression, it can be detrimental for a business to lose trust due to unethical behaviour. A company's reputation can be severely damaged by unethical behaviour, which can also negatively affect earnings over the long run by causing boycotts and bad press (Arrowsmith, 2010). Furthermore, it can sour ties with suppliers and reduce the effectiveness of the business's procurement procedures.

#### 2.2.1.1 Types of Ethical Procurement Practices (Herndorn, 1999)

##### i. Due Diligence:

Ethical procurement begins with a comprehensive assessment and due diligence process for potential suppliers. This involves evaluating their environmental and social performance, labour practices, compliance with laws and regulations, and overall commitment to ethical business conduct.

ii. Transparency and Fairness:

Transparency, as an ethical procurement practice, refers to the openness and disclosure of information throughout the procurement process. It involves providing clear and accessible information to stakeholders, including suppliers, buyers, employees, and the wider public, about the organization's procurement activities, policies, and decision-making processes. Transparency is crucial for promoting trust, accountability, and fairness in procurement operations and it supports the development of a responsible procurement culture.

iii. Compliance

Compliance refers to adhering to applicable laws, regulations, standards, and internal policies throughout the procurement process. It involves conducting business in a legal, ethical, and responsible manner, ensuring that procurement activities are in line with established guidelines and requirements. Compliance is essential for promoting integrity, reducing risks, and upholding ethical standards in procurement operations. By emphasizing compliance as an ethical procurement practice, organizations can demonstrate their commitment to integrity, accountability, and responsible business conduct.

iv. Integrity

Integrity in procurement refers to conducting procurement activities with honesty, fairness, and strong moral principles. It involves upholding ethical values, demonstrating transparency, and maintaining a high standard of professional conduct throughout the procurement process. Integrity is essential for building trust, promoting accountability, and ensuring ethical decision-making in procurement operations. Prioritizing integrity as an ethical procurement practice helps organizations to establish a culture of trust, fairness, and accountability.

v. Confidentiality

Confidentiality, as an ethical procurement practice, refers to the protection and non-disclosure of sensitive information obtained during the procurement process. It involves safeguarding proprietary, confidential, or competitively sensitive information shared by suppliers, stakeholders, or the organization itself. Confidentiality is crucial for maintaining trust, fostering healthy business relationships, and upholding ethical standards in procurement operations. Maintaining confidentiality in procurement demonstrates respect for stakeholders' sensitive information and helps foster trust and long-term relationships.

### **2.2.2 Corporate Image**

This includes the way a particular brand is positioned inside the market. This is decided by the operations a business performs (Mawonde and Nyoni, 2021). The term "corporate image" describes the general impression and standing that various parties, such as clients, partners, staff members, and the general public, have of a business (Odhiambo, 2003). Companies must develop their brands in order to compete in the market and uphold a positive corporate image. A brand is an organization's moral fiber and is seen by individuals outside the company. According to Msanya (2015), an organization's reputation is strongly correlated with its social, economic, ethical, and environmental characteristics. Thomas (2015) reiterates that a company's reputation may suffer if its management does not conduct business in an ethical and socially responsible manner. An organization gains a reputation for conducting business honestly and fairly when it is recognized for its ethical procurement practices. The

organization's reputation for integrity benefits the company's image since it is seen by stakeholders as dependable, principled, and trustworthy.

### **2.2.3 Procurement Efficiency**

Procurement efficiency refers to the ability of an organization to optimize its procurement processes and activities in a way that maximizes productivity, minimizes costs, and achieves desired outcomes (Thai, 2007). It involves streamlining and improving the efficiency of procurement operations, from buying and supplier assessment to contract management and supplier relationship management. Procurement efficiency is crucial for organizations to achieve cost savings, enhance operational effectiveness, and drive overall business performance (Odhiambo, 2003). Efficient procurement practices ensure that the organization obtains the right quality and quantity of goods and services at the right time and price, while also adhering to relevant regulations and ethical standards (Uromo, 2014). Also, cultivating strong relationships with suppliers is crucial for procurement efficiency. Effective communication, collaboration, and mutual trust can lead to better negotiation outcomes, improved service levels, and reduced lead times.

## **2.3 Empirical Literature Review**

Baraka and al. (2019) conducted a study to analyse the relationship between and influence of ethical public procurement practices and organisation performance in Moshi District Council in Tanzania. The study used a descriptive research methodology, and 44 respondents were sampled using basic random and purposive sampling approaches. Surveys and questionnaires were used to gather data, while chi square, correlation, and ordinal logistic regression were used to analyze the quantitative data. The results of the study showed that Moshi District Council had implemented ethical procurement practices such as transparency, accountability, and fairness to a larger level. Additionally, procurement professional practices were found to be strongly correlated with the performance of the organization. The performance of the organization was significantly and favorably impacted by the ethical procurement practices that were implemented.

In Kenya, Jackson and Ndolo (2014) sought to identify the role of ethics in procurement effectiveness in the water sector in Kenya. Descriptive research design was used by the investigators. Primary data from questionnaires and interviews as well as secondary data from pertinent books and journals were analyzed. The results clearly showed that the EWASCO procurement procedure was ineffective, as seen by the 88 percent of replies. Additionally, it was discovered that the bulk of the staff members involved in procurement only had seminar trainings to manage the procurement unit, and the company lacked staff training on policy and procedure. For the benefit of all parties involved in the water sector, the study suggests that an ethically grounded and efficient procurement process can be constructed on the regulatory, corporate, and functional legal framework.

Mawonde and Nyoni (2021) carried out a study to investigate the effects of sustainable and ethical procurement practices on corporate image in the mining sector of Zimbabwe. Ten key informants were face-to-face interviewed as part of the study's qualitative methodology to gather qualitative data from mining businesses. Thematic analysis was used to examine the data. The study's conclusions showed that ethical and sustainable procurement methods, such as openness, supporting local vendors, and upholding human and labor rights, encouraged people to form favorable opinions of mining companies. According to the report, mining

businesses who implemented sustainable procurement practices also won awards and accolades. The study came to the conclusion that mining businesses' corporate image is enhanced by sustainable procurement strategies, such as purchasing from local suppliers and supporting labour and human rights.

### 3. RESEARCH METHODOLOGY

This section presented and described the methods and techniques used by the researcher to collect and analyse data. The research study was underpinned by the positivism research philosophy, enabling the researchers to make accurate predictions about ethical procurement, corporate image and procurement efficiency in public entities (Saunders, Lewis and Thornhill, 2007). The study population comprised of employees from procurement and bursary/finance departments within government entities in Bindura. Precisely, 120 respondents were eligible to participate in the study. The sample size of this research was determined using the Raosoft Sample Size Calculator. According to this method, given the target population of 120 and a margin of error of 5% based on 95% confidence level, with a response distribution of 50%, the minimum recommended sample size for this study was 73.

The analysis of data was carried out on the Statistical Package for Social Science (SPSS version 21) and involved the use of descriptive statistics, Pearson correlation and logistic regression analysis in order to determine the influence of ethical practices and corporate image on procurement efficiency. The Cronbach Alpha was used to examine the reliability of the instrument and the scores range between 0 and 1, scores that are closer to 1 are the most recommended (Saunders et al, 2007). The score for this study instrument was 0.881 and this shows greater consistency of the questionnaire.

### 4. RESULTS AND DISCUSSION

The findings of the study are discussed below.

#### 4.1. Demographic Characteristics

The study analyzed the demographic factors of age, level of education and length of service in the company. These characteristics were chosen as they were seen to contribute towards the ethical behaviors of professionals in organizations.

**Table 1. Distribution of Respondents by Age**

Age	Frequency	Percent (%)
18-29 years	18	28.6
30-39 years	21	33.3
40-49 years	12	19
50+years	12	19

Source: SPSS Output (2024)

Table 1 above shows the age of respondents. 18 employees (28.6%) were between the ages of 18 to 29, while 21 employees (33.3%) were between 30-39 years. The 40-49 years and 50+ year age groups both had 19 participants each making up 19% of the respondents each. Workers were deemed to behave more responsibly and adhere to company policy as they age.

**Table 2. Distribution of Respondents by Education**

Level of Education	Frequency	Percent (%)
Secondary	8	12.7
Polytechnic College	30	47.6
Undergraduate	21	33.3
Postgraduate	4	6.3

Source: SPSS Output (2024)

Table 2 above shows the education levels reached by the respondents. 12.7% (8) of the respondents had only obtained secondary schooling, 47.6% (30) of the employees had attained education from polytechnic colleges, 33.3% (21) had reached undergraduate level, while only 6.3% (4) had graduated with Masters' degrees. Both formal academic and professional education was seen to contribute towards shaping the ethical behaviour of employees. Highly educated individuals were deemed to behave more diligently with integrity to uphold the organization values.

**Table 3. Distribution of Respondents by Length of Service**

Years working	Frequency	Percent (%)
Less than 5 years	15	23.8
6-10 years	22	34.9
Over 10 years	26	41.3

Source: SPSS Output (2024)

Respondents were also asked to indicate the length of service with the company. This information allowed the researcher to measure how experience affects ethical conduct and adherence to ethical code of practices. As shown in Table 4.3 above, 23.8% of the employees had worked for the company for less than 5 years, 34.9% had worked for between 6-10 years and 41.3% had worked for over 10 years. The findings on level of experience indicates that a greater number of the employees were aware of the implications of ethical practices in organizational procurement.

#### **4.2 The Relationship between Ethical Procurement Practices, Corporate Image and Procurement Efficiency**

A number of studies have been carried out to explain the nature of association between ethical procurement practices and company performance (Odhiambo, 2003; Mawonde and Nyoni, 2021). This study went on further to attempt to explain the relationship between ethical procurement practices and corporate image and procurement efficiency. Pearson Correlation was used to test the association between these variables as shown in Table 4 below.

**Table 4. Pearson Correlation Analysis**

Variable	Procurement Efficiency
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Ethical Practices	Procurement	<b>Pearson Correlation</b>	0.685
		<b>Sig (2-tailed)</b>	0.013
		<b>n</b>	63
Corporate Image		<b>Pearson Correlation</b>	0.757
		<b>Sig (2-tailed)</b>	0.022
		<b>n</b>	63

\*\*Correlation is significant at the 0.01 level (2-tailed)\*\*

Source: SPSS Output (2024)

The Pearson correlation test results indicate that ethical procurement practices and procurement efficiency have a substantial positive link ( $r = 0.685$ ,  $p = 0.013$ ). These results suggest that there is a strong possibility of obtaining better quality output, cost savings, and timeliness in the procurement process when public procurement is carried out in a way that encourages due diligence, transparency, confidentiality, fairness, integrity, and compliance. These findings are supported by Mawonde and Nyoni (2021) who also found that ethical procurement practices increase procurement efficiency. The study also found that there is a statistically significant relationship between corporate image and procurement efficiency ( $r = 0.757$ ,  $p = 0.022$ ). The findings prove that having ethical practices positively impacts on the company's image and resultantly improves efficiency. These results are corroborated by Sengbeh (2015) who also found that corporate image has a bearing on procurement efficiency. Ndolo and Njagu (2024) also found that there is a strong association between ethical practices, company image and efficiency.

#### 4.3 Contribution of Ethical Practices towards Procurement Efficiency

Logistic regression was used to analyse the relationship between the predictor variables (Due diligence, Transparency, Confidentiality, Fairness, Integrity, Compliance) and the outcome variable (procurement efficiency). Chi-square statistics were used to determine the difference between the explanatory variables in the -2log likelihood against the model in order to determine the model's fitness. This made it easier to assess if the model enhances the research's capacity to forecast the result at a particular probability level. This method was also used by Baraka et al (2019) in their study on the relationship between ethical practices and firm performance. The model fitting results indicated that the significant p-value in the Chi-square statistics at 95% is 0.001 ( $p = 0.001 < 0.05$ ). This implies that the model employed in this study was significant, the predictor variables due diligence, transparency, confidentiality, fairness, integrity and compliance explain the variation in procurement efficiency as supported by Baraka et al (2019).

Additionally, the pseudo  $R^2$  (Cox and Snell, Nagelkerke and McFadden) were computed to test how procurement efficiency varied with changes in the independent variables. Nagelkerke was found to be 76.3% meaning that the six ethical practices improved procurement efficiency by 76% at 95% confidence level. The remaining 24% may be attributed to other factors which were not included in the model. Therefore, it can be concluded that ethical procurement practices are necessary for improving procurement performance.

**Table 5. Estimates of the contribution of ethical practices to procurement efficiency**

Variables	Estimate ( $\beta$ )	Std. error	Wald	Df	Sig.
<b>Due diligence</b>	0.327	0.711	1.751	1	0.002
<b>Transparency</b>	0.675	0.766	0.758	1	0.004
<b>Confidentiality</b>	0.691	0.686	0.534	1	0.005
<b>Fairness</b>	0.754	0.723	1.256	1	0.017
<b>Integrity</b>	0.662	0.693	0.785	1	0.005
<b>Compliance</b>	0.553	0.696	5.341	1	0.003

*Cox and Snell = 0.679; Nagelkerke = 0.763; McFadden = 0.584*

Values in Table 5 show the estimated contribution of each ethical practice towards procurement efficiency at 95% confidence level. The results indicate that due diligence and assessment positively and significantly contribute to procurement efficiency ( $\beta = 0.327$ ,  $p = 0.002$ ), transparency ( $\beta = 0.675$ ,  $p = 0.004$ ), confidentiality ( $\beta = 1.991$ ,  $p = 0.005$ ), fairness ( $\beta = 0.754$ ,  $p = 0.017$ ), integrity ( $\beta = 0.662$ ,  $p = 0.005$ ) and compliance ( $\beta = 1.553$ ,  $p = 0.003$ ) all contribute positively and significantly towards procurement efficiency. These estimates indicate that holding other variables constant an additional unit of due diligence increases procurement by 32.7%, a 1 unit increase in transparency leads to a 67.5% increase in efficiency, while additional units of confidentiality, fairness, integrity and compliance increase procurement efficiency by 69.1%, 75.4%, 66.2% and 55.3% respectively.

These findings from the regression model indicate that ethical procurement practices are statistically significant in predicting procurement efficiency. These results are in agreement with Ndolo and Njagi (2014) as well as Musanzikwa (2013) who postulated that ethical practices such as transparency, integrity, fairness and compliance, once included in the procurement process, significantly results in improved efficiency of procurement activities to deliver good quality products and on time. Baraka et al (2019) also support that incorporating ethical practices into the procurement cycle also improves the efficiency of the process.

## 5. CONCLUSION

This study focused on analyzing the relationship between ethical procurement practices, corporate image and procurement efficiency. The findings revealed that ethical procurement practices such as due diligence, transparency, fairness, compliance, confidentiality and integrity have a positive statistically significant effect on the corporate image and resultantly on procurement efficiency. Incorporating these practices throughout the procurement cycle would ensure improved quality of output, timeliness of delivery of product, profitability and sustainability. The study comes to the conclusion that the public procurement process performs better and produces better results when ethical practices are integrated throughout the cycle. The study suggests that instead of relying solely on the broad legislative framework, which might not take into account the interests and circumstances of the particular institution, public procurement bodies should create their own internal ethical control procedures. Also companies

need to increase awareness of their employees on the importance of adhering to ethical practices.

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