Procurement Ethics and Stakeholders' Satisfaction, the Moderating Role of Organizational Culture

Isaac Kofi Yornu[1] | Erasmus Nii Amoo Akushie[2]

[1]Procurement Directorate, Accra Technical University (ATU), Accra-Ghana
[2]School of Business & Management, Universidad Central De Nicaragua-UCN

Correspondence: Ofori Issah, email: editor@damaacademuia.com

Abstract

The primary goal is to establish how procurement ethics will influence stakeholders' satisfaction among selected health centers in Ghana, with an emphasis on the role of organizational culture. The specific objectives of the study were: to examine the effect of procurement ethics on stakeholder satisfaction, to assess the effect of organizational culture on stakeholder satisfaction, as well as assess the moderating effect of organizational culture on the relationship between procurement ethics and stakeholders' satisfaction. A case study approach was adopted and a sample size of 120 was chosen using a purposive sampling technique. The findings of the study show that procurement ethics has a positive and significant relationship with stakeholder satisfaction. Also, the result indicates that organizational culture positively influenced stakeholders' satisfaction. Finally, findings indicates that organizational culture positively moderates the link between procurement ethics and stakeholders' satisfaction. The study concluded that management should consider organizational culture such as clan, adhocracy, and market culture, to ensure value for money, transparency, accountability, fair dealings, and professionalism in order to enhance employee's satisfaction, customers satisfaction, communities' satisfaction, and shareholders satisfaction.

1.0 INTRODUCTION

By enabling procurement professionals to spend more money on the goods and services that organizations need, Bastian and Zentes (2010) claim that the materialization of procurement as a planned function has increased the scope of procuring and altered the responsibilities of procurement professionals. The procurement function offers a crucial role in managing supply chain management, determining the quality, availability, pricing, and inventory of inputs given to the business for usage with the primary goal of pleasing its stakeholders (Kanyoma & Khomba, 2013). The importance of procurement in building a sustainable supply chain with a long-term competitive advantage has been acknowledged by organizations. Key competitive characteristics include quality delivery, timeliness, innovation, and excellent service to stakeholders. These benefits are unavoidable and advantageous to a company, but in order to achieve common goals, integration of various and more incompatible groups within the organization and across firms is necessary.

The procurement ethical code of conduct is now regarded by organizations as an effective way to add value, gain a competitive edge, and as well as an increasing influence upon successful

stakeholder satisfaction because ethics has recently become a significant ideology affecting an organization's competitiveness (Musyoka, 2017). Ethics impact public company performance, claims Monczka (2014). Integrity, competence, professionalism, justice, responsibility, and many more are the key components of ethics. When Margret Thatcher implemented some significant procurement changes in Great Britain in the early 1980s, the Thatcher government promoted procurement ethics in public bodies primarily globally (Dzuke, 2016). The efficient use of public monies can be improved by governments adopting uniform and professional procurement methods (American City & County, 2012). To date, affluent nations have been able to drastically cut back on procurement malpractices, contracting lead times to almost nil in Japan, complaints to 5% in Britain, and efficiency improvements of 80% in America and 92% in Japan (OCED, 2010). Many African nations have struggled to address the problems with public procurement integrity (OCED, 2010). More discretionary powers paired with an inadequate degree of accountability, transparency, and competency are thought to be the biggest challenges to public agencies (OCED, 2010).

Organizational culture refers to the behaviors and attitudes that shape a certain social and psychological environment within a company. According to Rick (2015), organizational culture is a collection of shared assumptions, values, and ideas that direct how people behave inside an organization. Organizational culture is a strategic asset for improving an organization's success. It also contains the objectives, values, and convictions that define a company and are reflected in how it views itself, conducts its internal operations, engages with the outside world, and looks ahead. Its foundation is made up of commonly held attitudes, convictions, customs, and rules, both written and unwritten, that have developed over time (Business Dictionary, 2019). Actually, organizational culture also affects moral decision-making. Previous studies showed that organizations with strong morals and an ethical foundation will exhibit behavior that is appropriate and responsible toward their stakeholders (Erwin, 2011).

Stakeholder satisfaction is a measure of how much people and organizations care about the organization's success and are happy with it. This phrase may allude to their endorsement of the entire course of events, undertakings, or programs. Organizations care about the happiness of their internal and external stakeholders. Successful businesses take its supporters' needs into account when making choices. They make an effort to please their stakeholders while making choices. Leaders of organizations may develop long-term success strategies by learning what choices and actions satisfy stakeholders. An organization may determine if its goals will allow it to meet the needs of the various stakeholders by evaluating the satisfaction of its stakeholders (Coghlan and Brydon-Miller 2014).

2.0 LITERATURE REVIEW

This looks at the relevant and related literature on the issue. It includes a conceptual assessment of procurement ethics, including definitions, stakeholders' satisfaction, and organization culture, as well as a theoretical and empirical analysis of the study and its conceptual review.

2.2.1 Procurement Ethics

Without any ambiguity, the corporate sector employed ethical norms to distinguish between unethical and ethical business actions. Consequently, business ethics refers to the moral outlook of business science. Meanwhile, academics contend that while ethics might help lessen and stop some of the problems caused by people's poor behavior, it cannot make a person's life flawless. Business ethics, in accordance with Maignan et al. (2011), offer principles to increase the wealth of all stakeholders. Additionally, when a particular group is in power and able to extract the rent at the expense of others, ethics may be characterized as rules to avoid harm from other people's behavior (Oluwafisoye and Akande, 2013).

In this sense, the term "ethics" refers to a collection of values and principles that support honest behavior, restrain others from engaging in unethical activity, and discourage self-interested behavior. Ethics is regarded as a key component in strategic planning since it serves as the foundation of any firm. While developing and putting into practice their plans, firms must take into account all applicable ethical standards in addition to their returns and profits. Elango

et al. (2010) assert that a company's stakeholders, including its customers, workers, suppliers, and owners, should be subject to the same ethical standards.

2.2.1.1 Principles Underpinning Procurement Ethics

A code of conduct for public procurement practitioners and all other officials who are directly or indirectly involved in the public procurement process should be based on the public procurement principles, according to Kotoka (2010). These principles are the cornerstone of public procurement and should be addressed in the public procurement rules. Employees, according to Johnstone and Njenga (2011), must grasp the fundamentals of public procurement and be able to apply them to the process. The results of their judgments will always be in line with the objective of public procurement since they have incorporated these ideas into their work culture.

Value for Money: When a private party performs an institutional job for the institution, it must provide a net benefit measured by cost, pricing, quality, risk transfer, or a combination of these factors (PPA No 21 of 2004). Value for Money (VFM) uses both financial and non-financial metrics to assess how well public procedures are working. Given that public resources are used in public procurement, achieving value for money is stressed. This is due to the fact that by taking value for money into account, an organization may determine the amount to which the organization benefits from the goods and services it purchases and/or delivers, given the resources at its disposal (Byanguye, 2011). To provide the highest value for the people, public procurement services should be provided in an economical and effective manner. The public should have confidence that their taxes are utilized wisely and for the intended reasons (PPRA, 2011).

Transparency: The most crucial concept in company governance and in all kinds of organizations is recognized as transparency. In accordance with PPA 2011 Regulation 10. -(1), a procuring entity shall maintain adequate written records of all procurement, selection, or disposal proceedings in which it participates. These records shall specify the tenderers who have responded to advertisements or were approached to tender or to submit an expression of interest or proposal, the successful tenderers, the unsuccessful tenderers, and the reasons for each. Regulation 10(2) says that, subject to sub-regulation (1), the records must be made available to any authorized person or organization, and that a portion of them must be published in the Journal and Tenders Portal in accordance with these Regulations. Without limiting sub-regulation (2), Regulation 10(3) mandates that information pertaining to project particulars be made available to the public in the manner and format specified in the guidelines published by the Authority. It appears that the absence of openness in the rules, legislation and public procurement procedures fosters corruption. The same criteria should be applied to all providers of products, works, and services, and these rules must be made public before being used as the basis for procurement decisions (Kotoka, 2012). The goals of eliminating corruption, discouraging the abuse of discretion, preserving the faith of contractors in the system, and preventing hidden discrimination may all be accomplished through transparency. Transparency is essential for improving inclusion and accountability, as well as for fostering confidence and trust inside companies. Stakeholders have the power to swiftly address problems and hold management and the board accountable. Board members' disclosure of facts and personal interests offers reassurance that management's actions adhere to the ideals of good governance.

Accountability: The primary source of financial accountability is a robust public procurement system. A tool of documented proof that enables organizations to be held accountable is public procurement. To avoid being held responsible for any fraudulent claims, it is crucial that public entities remain open. The World Bank (2011) has said unequivocally that the goal of the ethical procedures in the public procurement process is accountability, however, this accountability is almost ever investigated. Accountability and ethical behavior in public procurement are closely related. The necessity of accountability in the public procurement system is emphasized by researchers, particularly in light of corrupt authorities. According to researchers, dishonest behaviors and mistrust will result from unethical public procurement procedures. Regardless of their financial situation, public institutions should always be open,

responsible, and trustworthy. The link between records management and accountability has been the subject of several studies in the past.

Fair dealings: The effect of ethical procurement procedures may have a significant impact on the economy of any nation. This is because economic growth is impacted by corruption, and nations with high levels of corruption typically have slower economic growth (Odemba, 2011). This addresses the Public Procurement Act's fundamental values of equity, justice, and greatest value for money as stated in Section 43 of the PPA, 2011. To guarantee openness and accountability, it is important to adequately supervise and oversee the morals and ethical behavior of authorities participating in the procurement system. According to Kotoka (2010), moral principles and values that guide our beliefs, behaviors, and decisions are the subject of ethics. It is the study of good and improper moral judgments. As a result, maintaining moral principles and values affects our ideas, behaviors, and decisions. It also entails leading an indisputable lifestyle, particularly in the professional sphere.

Professionalism: Professionalism in public procurement enables functionality, openness, and considerable cost savings for the government, which helps to explain why it needs to receive the attention it deserves (URT, 2011). Legislative framework, institutional framework, professional staff transparency, and modernization procedures like the use of information and communications technology, among other adequacies, are some of the markers that clearly show the way to professionalism. Therefore, it is crucial that all parties participating in the procurement system completely comprehend it and can readily coordinate their efforts.

Integrity: According to PPRA (2011), integrity focuses on the governance environment and the procurement system's components, aiming to make sure that they are defined and structured in a way that promotes integrity and transparency. It also has the right controls in place to support the system's implementation in accordance with the legal and regulatory framework, as well as the right countermeasures to address the potential for corruption system. Additionally, it addresses crucial facets of the procurement that involve stakeholders in the control system.

2.2.1.2 Factors Affecting Ethics in the Procurement Process

Culture: It has an effect on the principles that guide business and operations. There are several ways that a certain ethical method of acting is judged by culture. As an illustration, despite people's disapproval, corruption is nonetheless widespread and is frequently seen as a necessary part of daily life. The values and experiences encountered in day-to-day operations have an impact on each specialist. The sum of the many components affects how each person interprets and views a situation, as well as the appropriate and inappropriate sorts of conduct. Diverse people in a society can have different notions about what constitutes moral or immoral action. Depending on a person's social or economic standing in relation to other cultures and beliefs, perceptions may vary. For instance, it should be mentioned that there is a distinction between ethical action and common practice while discussing corruption. Even if some people think it's unfair, it is really feasible to abandon another culture. Culture shouldn't be the driver of unethical behavior in company ethics (Kliem, 2014).

Professionalism: This behavior strives to or defines someone as a professional. It alludes to the caliber of the product or service. But with this component, it is more about professional ethics. Every organization should be aware that their professional and moral reputation may make the difference between their success and failure. And each organization should strive to retain staff members who are better qualified. Long-term success may be facilitated by having a stellar reputation and being perceived as a company that always behaves professionally. (Stephen,2018)

Technology: The more we do business, the more a piece of technology is incorporated into how things are done. In addition to making day-to-day corporate operations simpler, ethical business practices also provide hurdles that ethical employees must meet. Some businesses get into a written contract allowing the workers to watch over the online behavior of their employees. Managers should make every effort to prevent their employees from participating in unethical or unlawful activities (Brown, 2015).

2.2.1.3 Challenges in Procurement Ethics Practices

Conflict of interest: Conflict of interest arises when one party's interests' conflict with those of other members of the organization throughout the course of business. When making choices on the operations, a person with a conflict of interest cannot be impartial. Many situations involving a person's personal commitment to the commercial or public sector might result in a conflict of interest. Conflicts of interest in some circumstances might have a direct impact on a company's performance and reputation or one professional standard (Jennings, 2015).

Management Support: Beyond the consequences of lone decision-making, managerial decision-making. The entity's top managers are in charge of handling any circumstance that arises and making judgments in it, but often when they make moral or immoral decisions, individual results are at risk. The way managers handle moral quandaries influences how their team members will handle comparable circumstances in the future. The company's top management can influence the atmosphere that workers work in. Employees are more inclined to act morally in day-to-day operations if they see their boss acting morally in morally challenging situations. (Ivambi, 2016).

2.2.2 Stakeholder

Stakeholders, according to Blackburn (2019), are people or organizations that will be touched by or have a say in whether an organization's operations are successful or unsuccessful. A stakeholder is a group or an individual who has an interest in what the organization does or an expectation of the organization, according to Coghlan and Brydon-Miller (2014). A company must comprehend the requirements of the many stakeholders. Understanding how connections with stakeholders may benefit the business is a crucial component of the strategic manager's role. An organization can determine if its aims will meet the needs of the various stakeholders by evaluating their expectations.

2.2.2.1 Classification of stakeholders

Stakeholders may be generally divided into three groups, according to Coghlan and Brydon-Miller (2014): internal, connected, and external.

- ***Internal Stakeholders:*** Internal stakeholders have a close relationship with the company, and their goals are probably going to have a big impact on how it is conducted. Employers and managers/directors are examples of internal stakeholders.

- ***Connected Stakeholders:*** Connected stakeholders may be thought of as having a contract with the company. The primary goal of the organization is assumed to be the satisfaction of its shareholders, but in order for the business to be successful, it also has to satisfy its customers and financiers. These include stockholders, clients, vendors, and lenders, among others.

- ***External Stakeholders:*** The government, local government, community, environmental pressure organizations, unions, etc. are examples of external stakeholders. This group will strive to guarantee that the organization reaches its goals in a variety of ways and with varied degrees of success.

2.2.2.2 Stakeholder Satisfaction

Since satisfaction is a subjective experience, measuring it might be difficult (Yang & Zhu, 2016). According to Oliver (2012), contentment is "the customer fulfillment reaction." He contends that happiness is a type of reinforcement. As a gauge of performance in relation to stakeholder demand, stakeholders' satisfaction has been defined. According to Obunwo (2013), the skill, attitude, and morale of individual and inter-stakeholders throughout project execution were key factors in determining stakeholders' satisfaction. In order to underline this, Alexanda et al. (2005) believed that in order to successfully satisfy stakeholders, trust amongst stakeholders, justice, equity, and honesty were essential.

Stakeholder satisfaction is one of the main success elements for determining the success of a project, according to Davis (2014), who adds that it is important to "satisfy stakeholders' job appropriately and perform their duty effectively and efficiently within their project limits." Because they have strong communication, engagement, and the project can be delivered in a good estimated time, satisfied stakeholders emphasize good project work, which contributes to project success (Huijgens et al., 2017); in contrast, poor stakeholder management reduces stakeholders' satisfaction with a project outcome because it results in low stakeholder engagement (Mazur et al., 2013).

Aaltonen and Kujala (2016) contend that poor stakeholder participation results in poor decision-making about strategies, which ultimately results in project failure. Because of this, Beringer et al. (2013) demonstrate in their study how strong stakeholder participation increases the likelihood that a project portfolio will succeed. Enhancing stakeholder engagement benefits interaction and role clarity as well as lowering potentially damaging environmental elements for the project (Heravi et al., 2015). Stakeholder involvement is crucial for identifying project-related problems and generating suggestions for problem-based solutions (Chihand & Zwikael, 2015). The study by Msomphora (2015) shows that stakeholders' involvement raises their level of motivation, which improves their satisfaction. Stakeholder satisfaction, according to Joslin & Müller (2016), is crucial to a project's success.

2.2.3 Definitions of Organizational Culture

There are many definitions of Organizational Culture as follows in the table below.

Table 2.1: Definitions of Organizational Culture

Author (year)	Definition
Wagner et.al., 2014	The jointly held ideologies, norms of conduct, modes of operation, and legally permissible acts that, like a bond, bind organizational members into a single, homogenous unit at work are known as an organization's culture.
McDougall & Ronkainen, (2019)	Observed that the idea of organizational culture has withstood the test of time and has endured across the corpus of business literature. It also possesses such importance that it is an almost necessary topic of discussion.
Davis & Cates 2018	The unwritten and frequently unspoken rules that direct conduct and establish norms inside a company reflect the value systems that individuals have in their hearts.
Mannion et al., 2014	Consider the idea of organizational culture from the perspective of established traditions.
Shiua and Yu (2010)	The pattern of an organization's regular business activities, according to some, is defined by a combination of shared objectives, operational philosophy, processes, procedures, ethics, dogmas, conventions, rituals, and symbols.
Mccarthy (2015)	Believes that in order for leaders to ensure strategic performance, they must use approved concepts, methods, structures, systems, technologies, and skill sets. Any company plan, regardless of quality, can be derailed by a dysfunctional organizational culture, whereas a positive organizational culture helps the strategy produce the intended outcomes. Thus, culture serves as both an enabling and a tool for achieving corporate goals.
Łukasik, (2018)	Positivity holds that internal organizational features like the hierarchical structure, organizational chart, and other physical specifics of the organization are also part of the culture. In this sense, even apparently trivial elements contribute to defining an organization's culture. Corporate topography refers to how offices are

	organized, how they are furnished, how work teams are organized (hierarchical or flat), the workforce demographics, artifacts, and even the color of the walls all have an impact on an organization's culture. In essence, elements that are given little or no weight also contribute to the cultural climate of an organization.

Source: Author's Construct (2022)

Organizational culture may be defined in the context of this study as the tangible and intangible elements, lifestyle, and habits of a company and its people that, taken together, establish its corporate brand and influence the degree to which its strategic goals can be realized.

2.2.3.1 Types of Organizational Culture

Four types of organizational culture include: ***clan culture; adhocracy culture; hierarchy culture; and market culture*** (Fiordelisi, 2014; Sok et al., 2014; Wiewiora et al., 2014).

Clan or supportive culture demonstrates leadership, cohesion, engagement, and collaboration that are employee-focused (Han, 2012). For employees to be inspired and motivated to create an organizational culture of excellence in a clan culture, managers must act democratically (Miguel, 2015). In a good company culture, interpersonal relationships are active. When members of the organization have faith in, devotion to, and ownership in it, they act responsibly and establish a sense of ownership (Nongo & Ikyanyon, 2012). Teamwork, participation, employee involvement, and open communication are all aspects of the clan culture (Pinho et al., 2014). Business leaders with a clan culture promote collaboration and employee emancipation (Yirdaw, 2014).

Enhancing employee performance through dedication, sense of ownership, and accountability is the ultimate purpose of clan culture (Han, 2012; Murphy et al., 2013). Clan culture has a favorable relationship with organizational performance, according to research findings in the field of organizational culture (Han, 2012; Man & Luvision, 2014; Murphy et al., 2013). Givens (2012) countered that clan culture comprises employee relations concerns rather than enhancing productivity and effectiveness inside the company. In a compromise between the two points of view, Kotrba et al. (2012) defend the clan culture's indirect contribution to performance improvement while acknowledging its direct contribution to increased effectiveness and efficiency. Business leaders in clan cultures promote employee engagement and loyalty to the company because dedicated workers can complete tasks quickly and fulfil their responsibilities successfully (Nongo & Ikyanyon, 2012).

In adhocracy or an entrepreneurial culture, Organizational members can need clarity on their work responsibilities, especially how important and crucial they are to achieving organizational objectives (Veiseh et al., 2014). Adhocracy culture is based on the principles of development, risk-taking, innovation, variety, independence, and flexibility (Hartnell et al., 2011). Business leaders with an adhocracy culture devote more funds to research and development and support staff participation in original and creative research projects (Sok et al., 2014). Innovation and creativity are crucial in an adhocracy culture to boost productivity and enhance services inside the company. Adhocracy cultures ultimately lead to creativity and change (Fiordelisi, 2014). Adhocracy culture and an innovative, entrepreneurial mindset are positively correlated, according to research in the field of organizational culture (Engelen et al., 2014). A good association between adhocracy culture and long-term financial performance was also demonstrated by other study findings (Hartnell et al., 2011).

In a hierarchy culture, Business managers prioritize setting up efficient control systems across the whole firm. In a hierarchical culture, everyone in the company abides by the rules and regulations, and every action has predetermined processes and guidelines (Hartnell et al., 2011). Clear communication lines, stability, consistency, and reinforcement are all characteristics of hierarchical cultures (Fiordelisi, 2014). Efficiency and effectiveness are the ultimate objectives of a hierarchical culture.

Market culture: Members of an organization under a market culture have particular objectives to increase their compensation through successful market performance (Han, 2012).

Market culture comprises information collection about customers and rivals; suitable goal-setting, planning, and decision-making; and leadership with a task-focused approach. Market aggression and success are also components of market culture. Open dialogue, competitiveness, competence, and success are all aspects of the competition culture (Miguel, 2015). Business managers concentrate on securing competitiveness through market achievement and external effectiveness with market management in a competitive culture. Miguel (2015) pointed out that in order to thrive in a cutthroat market, company managers need to understand their customers and the market's priorities. Business managers must retain customer-driven leadership in a competitive culture because a competitive culture prioritizes customer satisfaction (Han, 2012). In a culture where competition is fierce, business managers' satisfaction of the company's owners comes second. High market share, revenue, high profit, growth, and productivity are the ultimate goals of the competitive culture (Hartnell et al., 2011). Business managers that have a successful organizational culture make the company's business journey simple and competitive in the marketplace by utilizing the organization's members' beliefs, objectives, and behaviors (Eaton & Kilby, 2015). For company culture to be effective, procurement ethics and stakeholder satisfaction must be properly aligned.

2.3 Theoretical Review

The theoretical review explores theories that could explain the subject being studied and, as a result, aids in a better understanding of the review being referred to while simultaneously presenting an argument in favor of the ongoing research. These include stakeholder theory, principal-agent theory, and deontological theory. However, the study is underpinned by the principal–agent theory and deontological theory.

2.3.1 The Principal–Agent Theory

The theory establishes the relationship between the principals, such as that between shareholders and agents or between business owners and managers. This point of view contends that the shareholders who run the company hire the agents to perform duties. Managers, who act as the agents of the shareholders, are given control over the firm by the principals (Clarke, 2004). According to this view, an agent's activities must take into account how they will affect both the agent and the principal because they have an impact on each other (Jensen, 2006). The Principal-Agent paradigm also informs both parties involved in the public procurement process of the critical significance of their relationship when making decisions about purchases. According to dependable agency theory, agents always act rationally and in their own best interests to maximize profits in their interactions with principals.

The main objective is to maximize utility for principals and agents. It is not expected that these actors act cunningly and selfishly, nevertheless. In fact, insufficient information exchange between the principal and agent might allow the agent to opportunistically exploit the circumstance, sometimes to the principal's cost. In the latter case, which is referred to as a moral hazard, asymmetric knowledge frequently results in unethical procurement practices (Fama, 2003). The principal-agent theory was taken into consideration in this study as an effective method for assessing ethical procurement processes, which are at the core of procurement in public institutions. In that regard, the present study saw the principal-agent theory as the place to start in order to build a strong bond between the principal and the agents by paying close attention to ethical concerns in the procurement process. It enables the creation of relevant tools, methods, and processes to implement ethical procurement practices in the public organization's procurement process. Furthermore, this theory is appropriate to this study because it acknowledges the importance of positive interactions between the organization and other stakeholders when it comes to procurement-related issues or tasks that they carry out on the company's behalf.

2.3.2 Deontological Theory

Prioritizing obligations over consequences is the core of Kant's deontological sensibility. Regardless of the situation, according to Kant, derives from voluntarily and intelligently obeying

the moral law's rules (Portmore, 2007). Morality being dependent on the ambiguities of daily life is a recipe for sociopolitical unrest, social unrest, and even severe moral relativism. The moral rule is perceived to have been broken when a deontological obligation is broken; the consequences are merely incidentally important (Arneson, 2004). The freedom of Kant's philosophy is still restricted by adherence to the moral law as a whole, placing obligations ahead of effects, and being aware of the risk involved in making assumptions about the best course of action. The categorical imperative, which requires us to consider people as ends rather than means and to treat them as we would want them to treat us, appears to allow for consequentialist tinkering (Peterson, 2010). On the one hand, the categorical imperative establishes general moral obligations that will serve to safeguard people from potentially harmful actions by others while also stabilizing societal expectations. The categorical imperative has a quasi-contractual sensibility that is similar to rule consequentialism, but it also resembles a consensus amongst individuals on a fundamental set of rules that will guarantee individual freedom, civil order, and the rule of law. This theory may have been fundamental to this study because it explains the implicit rationale for ethical practices in the procurement process in public organizations. According to this theory, if organizations or employees agree to follow rules requiring them to treat others as ends rather than means, a desirable outcome will be achieved (universal freedom, morality rooted in law rather than circumstances, and stable social expectations, for example). The Ghana Public Procurement Act 2003 (Act 663) and modified Act (Act 914) 2016, for example, both require public entities to observe legal and widely recognized moral principles of procurement. Accordingly, public organizations must implement this idea. According to this hypothesis, stakeholder satisfaction would increase if staff prefer to follow procurement ethics during the procurement process.

2.4 Empirical Review

Myeongju & Hyunok (2017) examined the moderating influence of organizational culture in the effects of corporate social responsibility (CSR) on business performance. The study's qualitative approach found that the favorable correlation between CSR and business performance was reinforced in firms with strong clan and market cultures. The correlation between CSR and corporate success was less in firms with strong adhocracy and hierarchical cultures. Strong adhocracy cultures and extensive CSR in firms can particularly hurt a company's success. The findings imply that various organizational cultures affect the association between corporate social responsibility and financial success and that organizational culture may be crucial in strengthening a favorable link among corporate social obligations and company success.

Ndolo & Njagi (2014) conducted study on how ethics affect the efficiency of the procurement process in Kenya's water industry. The study's mixed methodology indicated that: (1) The procurement procedure was ineffective. (2) The bulk of the staff members participating in procurement relied solely on seminar trainings to manage the procurement unit because the company provided no staff training on the policy of the process. The article makes the case that, for the benefit of all parties involved in the water sector, an ethically sound and efficient procurement process may be established on top of the corporate, functional, and regulatory legal framework. Additionally, there is a need to create training initiatives and preserve a high company culture through stern ethical standards.

Gorondutse & Hilman (2016) explored at the organizational culture's mediating role in the link between perceived ethics and SME performance. Based on a qualitative approach, the statistical result shows a high correlation between perceived ethics and SMEs' success. Similar to how interactions of considerable value are mediated by organizational culture. Since there was a paucity of such research in the SMEs environment, the study gave a thorough knowledge of business social responsibility antecedents from the perspective of SMEs in Nigeria. Gasela, (2022) conducted study on how organizational culture affects performance in South

African public institutions. His research sought to ascertain how schedule 3 public organizations in the Northern Cape (NC) province's organizational performance was impacted by organizational culture. It was discovered that organizational culture has no bearing on the effectiveness of the company while implementing a plan. Organizational performance in the

public entities is being significantly impacted by the fact that the current organizational culture does not support the execution of strategy. Makali, Wainaina, and Ombati (2018) investigated into the ethical and procurement practices of Kenyan humanitarian groups. The results demonstrate that Kenyan humanitarian groups adhere to the procurement ethics code. Furthermore, it demonstrated how ethics shape the current humanitarian landscape by fostering trust among potential donors and other interested parties. Bokharaeian & Joybari (2013) investigate the connection between company culture and client happiness in Tehran's Meli Bank Branches, the qualitative approach was used, and the results of the spearman correlation test showed that there is a substantial and positive association between corporate culture and customer satisfaction based on those findings.

Beidokhti (2011) in his investigation of the connection between organizational culture and client happiness in the bank Mellat, found a substantial association between organizational culture and client satisfaction.

Severgnini, Galdaméz, and Moraes (2016) studied the satisfaction and contribution of stakeholders using the performance prism model. In contrast to the perspectives of the owners and customers, the findings showed that (i) individuals have a broader understanding of who the key stakeholders are and (ii) the input of stakeholders envisioned by the enterprise is more personalized taking into account the parties' ongoing relationships and the provision of superior value. The conclusions formed the basis for the proposal of a fresh aspect, perceptions of consistency and partnership, as a factor to assess stakeholder involvement. Akpa, Asikhia, and Nneji (2021) looked at the relationship between organizational culture and performance. Based on the qualitative methodology utilized, the research demonstrates that if employees are devoted and share the same values as the business, performance may improve in the direction of accomplishing the latter's overarching objectives. Srimulyani and Hermanto (2022) to examine organizational culture as a mediator of credible leadership effect on job engagement. empirical studies at private hospitals in East Java, Indonesia. The study's findings, which used a quantitative approach, demonstrated that leaders are crucial to accomplishing organizational transformation and hospital improvement. Every leader in every department of the hospital needs to exhibit credible behavior, which hospital management needs to encourage and foster. Work engagement may be considerably raised by the corporate culture.

Syuhaidah et al. (2020) investigated the challenges in implementation of ethics in organization. The study reveals that organization become inefficient and ineffective as a result of lack in ethics practices. Andika, Iravo, and Ismael (2021) conducted study on the impact of procurement ethics on the effectiveness of Kenya's devolved government systems. The conclusion makes the case that ethical procurement practices improve the operation of devolved systems of government by ensuring effective resource management, competitive bidding, and the supply of all necessary information. The study also showed that certain devolved government systems cut tenders in order to avoid following the proper procurement procedures. The paper offers a comprehensive strategy for applying and utilizing procurement ethics to enhance the effectiveness of governments' decentralized systems.

Hawkins, Gravier, and Powley (2011) in their study compared the ethics and strategy of public against private sector procurement. According to the study, evaluating a decision given a vignette can only roughly predict a behavioral intention, despite the fact that behavioral intents are strong predictors of choice. Additionally, because respondents provided self-reported data for the study, there is a risk of common method variation. According to the study's mixed method approach, consumers in the for-profit sector are more prone to act opportunistically. In contrast, buyers' leaders in the not-for-profit sector act more opportunistically and are more prepared to overlook the opportunistic actions of their subordinate buys. Additionally, significant variations in procurement approach are shown, indicating that there is space for development in not-for-profit procurement methods. Rotich, Keitany, and Sang (2021) conducted study on ethical standards and procurement management in a few public secondary schools. The findings showed that ethical standards and procurement management had a substantial association.

Essilfie-Baiden (2020) looked at whether factors influence moral purchasing procedures in government organizations. Using a variety of methodologies, the study found that tighter

ethical standards and adherence to laws and regulations will shut down opportunities for fraud and corruption in public procurement. It also revealed that adherence to the entity's procurement process's fairness, openness, and integrity have a favorable impact on the number of ethical practices the business achieves. Zitha, Elia, and Ntwanano (2015) research on the ethical behavior of procurement authorities and its effects on service delivery. The use of mixed methods was chosen. The study showed that ethics is an important notion in the context of procurement and that it affects service delivery. The study also demonstrated the degree to which unethical behavior has a detrimental impact on service delivery. The study comes to the conclusion that the integrity of the government may be rebuilt via the employment of ethical behavior among procurement authorities, as well as by addressing the socioeconomic problems that South Africa is now experiencing.

2.5 Conceptual Framework

This kind of framework is the creative way to organize ideas, link concepts, and consider the merits and relationships between theories that have already been proposed. With respect to the framework developed in Figure 2.1 below, it is evident that stakeholder satisfaction is highly influenced by Procurement ethics practices adopted by the organizations. Moreover, with the application of the principal-agent and deontological theories, it is clear that procurement ethics have an unswerving effect on stakeholder satisfaction (H1). Moreover, organizational culture has an undeviating impact on stakeholder satisfaction (H2). However, the level of relationship between procurement ethics and stakeholder satisfaction is hypothesized to be moderated by organizational culture (H3)
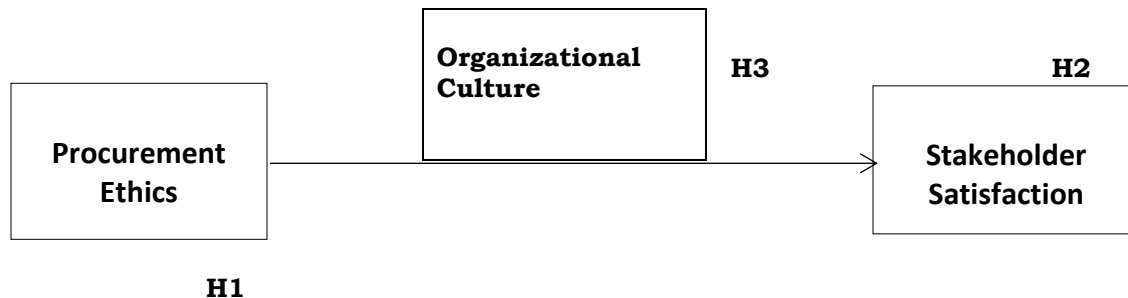
Figure 2.1: Conceptual Framework (Author's own construct, 2022)

2.5.1 Procurement Ethics and Stakeholder Satisfaction

Stakeholder satisfaction is the level at which a stakeholder feels that the benefits received from using purchased services meet or exceed their expectations. In accordance with this idea, the methods, rules, and guidelines utilized to make sure that the activity of acquiring public goods and services is carried out smoothly are referred to as stakeholder satisfaction in ethical procurement process. Transparency, non-discrimination, and competition are only a few of the qualities that the public ethical procurement practices use to guarantee the smooth operation of the procurement process. It demonstrates how much the general public is able to examine all the procurement procedures and operations of a certain organization. Only when information about procurement is easily accessible to the public and freely available is procurement transparency fully realized. Such knowledge enables interested parties to examine or evaluate the effectiveness of a certain institution's procurement procedures and operations. On the basis of the aforementioned, the current investigation might hypothesize that,

H1: Well-practiced procurement ethics, will be positively related to stakeholder satisfaction.

2.5.2 Organizational Culture and Stakeholder Satisfaction

Every company has a culture, whether it was purposefully cultivated or not. Organizational culture was widely defined by Tanwar and Prasad (2016) and Mas-Machuca et al.

(2016) as a unified set of beliefs, values, expectations, and behaviors among the organization's personnel. These writers further elaborated by showing the pervasiveness of shared values, views, expectations, and practices as well as the degree of consistency among the varied values, beliefs, expectations, and practices of its members. They said that an effective organizational culture continues to benefit an organization because it encourages engagement, excitement, unity, identity, and consistency, all of which help to increase stakeholder satisfaction. Therefore, culture is mostly built on cognitive processes that describe how stakeholders' reason and form opinions.

According to Manojlovich and Ketefian (2016), organizational culture is a shared set of principles and values that are communicated by both people and groups inside a company. They believe that communication between coworkers and stakeholders outside the corporation is governed by the corporate culture. Furthermore, while standards are an intangible, they must be the organization's top priority if it wants to increase stakeholder happiness and productivity. Stakeholder satisfaction is an internal and external feature of a company where the emphasis is on a stakeholder's overall appraisal of his or her level of happiness with the organization. Therefore, an organization's stakeholders have more self-confidence when it has a strong and positive culture. Additionally, a strong organizational culture may develop if the fundamental value of an organization is well defined, communicated, or universally embraced by the company's stakeholders. This frequently occurs when the ingrained ideas and the way things are done are more in sync. Given the foregoing, the current study could posit the following:

H2: Organizational culture have a positive relationship with stakeholder satisfaction.

2.5.3 Organizational Culture as A Moderator

The people who live in a community or organization support specific ideals that define the culture (Christie et al., 2003). The behavior, attitude, and shared beliefs that define an organization's culture are dynamic and complicated. It demonstrates that values are enduring and potent convictions about the objectives of the organization in question. In this sense, a variety of objectives have an impact on an organization's values. The foundation of a culture determines whether an activity is being handled in a good or terrible way, which adds value to any firm. Researchers place a strong emphasis on the features of common perceptions and ideas and connect them to how people interpret their surroundings (Christie et al., 2003). Culture also fosters diversity in the workplace and equitable opportunity for all. It adopts well-established and socially conscious techniques like affirmative action.

The organization invests in people for the longevity of the business as a result of the focus on employee improvement. It is crucial for businesses to comprehend the connection between ethical ideals and corporate culture, as stated by Smith and Hume (2005). Moreover, with organization culture, the efficacy of procurement ethics and the happiness of its stakeholders will be further improved. The efficacy of procurement ethics might be anticipated to be better if the business's culture prioritizes member engagement since good ethical procurement procedures reflect how employees are treated inside the organization. Therefore, companies, where culture predominates, will have larger benefits of procurement ethics on stakeholder satisfaction than organizations where culture is not predominated. As opposed to in the past, the organizational direction of ethical procurement activities in response to changes in the management of procurement processes, which represents the company's responsibility, is that the members of the procurement team within the organization receive and positively interpret the ethical procurement activities. It is reasonable to anticipate that this will increase stakeholders' satisfaction. As a result, this study posits that:

H3: Organizational culture significantly moderates the relationship between procurement ethics and stakeholders' satisfaction.

3.0 RESEARCH METHODOLOGY

This explains the methodology used to accomplish the study's goal. It outlines the sample design, target population, and research design that was used. Additionally, it describes the data collection tool, the data collection method, and the data analysis process.

3.2 Research Design

A research design describes in detail how a researcher will carry out a research study (Fraenkel et al., 2012; Creswell, 2014). Three main categories of research design thus descriptive, exploratory, and explanatory come into play when achieving the goal of a study. The descriptive research design is typically utilized when a researcher is concentrated on responding to the study's "what" questions. In empirical paradigm research, the descriptive study seeks to shed light on and forecast the causal link among the components of phenomena (White and Mitchell, 2016). To answer the planned research questions, systematic observation, and interviewing are used. It ensures consistency and homogeneity. However, research is carried out using exploratory methods to investigate areas where the information already known is insufficient or to carry out feasibility assessments on the potential for carrying out particular study. Moreover, according to Neuman (2017), an exploratory strategy assists the researcher to build and appraise exact inquiries that would be extremely valuable in future study analysis.

An exploratory design, on the other hand, is founded on a comprehensive and rigorous search of relevant literature, strong professional communication, and focus group discussions (Saunders et al., 2019). It is often used during the explanatory design to provide the researcher the opportunity to discover or construct a relationship or dependence between two or more components (Kumar, 2011). Although the explanatory design can readily quantify observational data and is less susceptible to human tampering, it lacks both external and internal validity. In light of this, descriptive and explanatory designs were adequate for achieving the goal of this study, as they helped to refer to and explain the phenomena in a scientific manner.

3.3 Population of the Study

Bernard et al. (2010) defined population as all the elements that meet the standard for inclusion in a study. This study sought out trustworthy data to arrive at conclusions that would accurately reflect the situation as it is. The target population must be specified as precisely as possible prior to sample selection. The target population's size, uniformity, sample media, usage rate, and required level of accuracy are then the main factors used to determine sample selection. Therefore, participants in this study were staff of the selected health centres in Greater Accra. One hundred and twenty (120) employees from various departments that work in procurement, supply chain, and logistics were chosen as population for the study.

3.4 Sampling and Sampling Techniques

The sample size is the portion of the study's population that is carefully and rationally selected to represent the population for the study's objective (Saunders et al., 2019). By choosing a sizable number that is logistically and financially possible for the period of the inquiry, the sample size for a population should provide an objective representation. Purposive sampling was adopted in selecting respondents with a sample size of one hundred and twenty (120) drawn from the population. For the purpose of the study, one hundred and twenty (120) questionnaires were administered to the supply chain staff, logistics staff, procurement staff, finance and account staff of the selected health centres because they are the key stakeholders involved in the topic under study. This population was targeted because they possessed the required knowledge and experience of supply chain activities related to the research study. A non-probability sampling technique was employed to select the participant for the study. Specifically, for the purpose of this study purposive sampling technique was employed to select respondents to respond to the research questions which are a type of non-probability sampling technique.

3.5 Source of Data

The techniques used to collect, compile, and analyse data are called sources of data (Mesly, 2015). Mesly (2018) went on to add that there are two main categories of data sources, namely primary and secondary sources of data. To obtain data for a study, either a primary

source or a secondary source may be used. Primary and secondary data were found relevant for this research. The actual record made as part of a research effort is the primary data. This data source is directly related to the study's topic. The primary data gave the researcher first-hand information of the study subjects' personal beliefs, preconceptions, and prejudices (Creswell, 2017). The core data for this study was collected via questionnaires. Secondary sources of data are those that were obtained by a researcher or anyone other than the intended user of the data. Although not case-specific, this kind of previously obtained information may be significant to the subject under study. Accessible handbooks, annual reports, applicable data from the internet, journals, and other suggested resources were among the secondary data the researcher used. The material gathered from these sources was examined to determine whether it was adequate for answering the study questions. To strengthen the credibility of the study, each assumption was supported by evidence from multiple independent data sources.

3.5.1 Data Collection

The data was collected by use of a structured questionnaire. The questionnaires were designed based on the research questions and objectives and consisted of closed-ended questions and scaler format. The questionnaire contained 4 sections: Section A sought data on respondent profile; section B sought data on procurement ethics; section C sought to gather information on stakeholders' satisfaction, whereas section D sought data on the moderating role of organizational culture at the health centers.

3.5.2 Data Analysis

The completed questionnaires were reviewed for accuracy and coherence before processing the responses. Descriptive statistics were used to analyse the quantitative data collected and generated percentages, means, standard deviations, and frequencies. This was accomplished by adding up responses, calculating respondent variance percentages, and presenting and interpreting the results in accordance with the study's objectives and underlying presumptions. Tables and other graphical presentations were utilized when needed to illustrate the collected data for ease of understanding and analysis. The generated data was then evaluated and explained. Regression analysis was used to quantify the strength of the association among the research variables, whilst correlation analysis was used to determine the relationship between the independent variables and dependent variable.

3.6 Reliability and Validity of The Study

The degree to which study measures are consistent is referred to as reliability. The capacity of a study's findings and outcomes to be repeated is often referred to as reliability. Cronbach's alpha was used to measure reliability in this study because it allowed the study to measure internal reliability for variables with multiple alternative responses or answers. Internal reliability refers to how well a questionnaire or instrument evaluates what it is supposed to measure.

On the other hand, research validity refers to the amount to which the survey questionnaire accurately assesses what it wants to measure (Karros, 1997). based on the use of constructs and tools examined and tested by other authors, validity was attained for this study (Karros, 1997; Cooper & Schindler, 2011; Mesly, 2015) Since these papers adhere to international standards and have undergone peer review, using their tools and instruments ensured the reliability of the research.

3.7 Ethical Considerations

Research ethics are crucial in social science studies because of the nature and personality of the individuals who participated in the study. Given this, the KNUST Graduate School's ethical consideration was used to achieve and confirm the ethical consideration pertaining to this research. The participants were informed of the goals of the study and the reason of their voluntary but crucial participation. The respondents were guaranteed confidentiality and anonymity, thus the completed questionnaires obtained from the various respondents were coded without their names added to protect their identity. The researcher also described to the

respondents their responsibilities in the study and what was required of them to significantly advance the study's objectives. They were told once more that the results of the study were solely for academic purposes and did not have any ulterior intentions.

4.0 DATA ANALYSIS

This outlines the data presentation and analysis of the responses obtained from selected health centers in Greater Accra. This section is categorized based on the findings of this study which is done with recourse to the objectives of the study. Findings were then discussed with respect to comparing the findings of this study to already existing findings. The study achieved a response rate of 100%, where the expected sample size to respond to the questionnaire was realized.

4.2 Descriptive Statistics

The descriptive statistics of the variables were measured so as to understand the variances existing within the variables and provide a clear description of the disparities in the phenomenon among the respondents. This section then focused on providing an analysis of the socio-demographic characteristics of the firms and the description of the various variables, thus, procurement ethics, stakeholders satisfaction, and organizational culture of selected health centers inn Greater Accra. For the variables, a five-point Likert scale was used in measuring the respective items, therefore, any mean score above 3.0 is considered as highly agreed (Field, 2005).

4.2.1 Socio-Demographic Characteristics of Firms

It is evident from table 4.1, concerning the gender of the respondents for the study, 68 were male representing 56.7 percent whereas 52 were female representing percent 43.3 percent. The male respondents were more than the female respondents. Of the age of the respondents, 2 were below 25 years representing 1.7 percent, 57 were between the ages of 25-35 years representing 47.5 percent, 49 were between the ages of 36-45 years representing 40.8 percent, and 12 were above 45years representing 10.0 percent.

Of the years that the respondents have served in their current position, 6 of the respondents have served for less than 1 year representing 5.0 percent, 62 of the respondents have served for 1-5 years representing 51.7 percent, 31 of the respondents have served for 5-10 years representing 25.8 percent, whilst 21 of the respondents have served for 10 years above representing 17.5 percent. Regarding the level of the respondent's education, 55 respondents establish that they are undergraduates representing 45.8 percent, 51 of the respondents were master's degree graduates representing 42.5 percent, and 14 of the respondents were PhD graduates representing 11.7 percent.

Table 4.1: Respondents' Demographics

Variable	Category	Frequency	Percentage (%)
Gender	Male	68	56.7
	Female	52	43.3
	Total	**120**	**100**
Age	Below 25 years	2	1.7
	25-35years	57	47.5
	36-45 years	49	40.8
	Above 45years	12	10.0
	Total	**120**	**100**
How long have you served in the current position	Less than 1year	6	5.0
	1-5 years	62	51.7
	5-10years	31	25.8
	Above 10years	21	17.5
	Total	**120**	**100**
	Undergraduate	55	45.8

What is your highest level of education	Masters	51	42.5
	PHD	14	11.7
	Total	**120**	**100**

Source: Field Data, 2022

4.2.2 Procurement Ethics

The procurement ethics construct was measured by six variables measuring 17 items in all. Based on the mean and standard deviations, which are displayed in Table 4.2, the accuracy of the assessment of the items was assessed. With respect to this variable, the mean score for level of agreement on the items were within 3.39 ± 1.239 and 3.76 ± 1.061. The three highest ranked items are "Always procure the right quality of goods or services (3.76 ± 1.061)", "Documented evidence of all procurement transactions (3.71 ± 1.040)" and "Adherence to procurement professionalism." (3.69 ± 1.215).

Table 4.2 Procurement Ethics

Variable	N	Min.	Max.	Mean	S.D
Value for money					
There is optimum achievement of whole life cost of goods or services procured.	120	1	5	3.71	1.032
Always procure at the right price.	120	1	5	3.62	1.093
Always procure the right quality of goods or services.	120	1	5	3.76	1.061
Transparency					
There is access to procurement information.	120	1	5	3.45	1.044
Existence of procurement audits.	120	1	5	3.52	1.077
Bidders are treated with the same rules.	120	1	5	3.51	1.123
Accountability					
Documented evidence of all procurement transactions.	120	1	5	3.71	1.040
Individuals are held responsible for their actions for which they have authority to exercise those functions.	120	1	5	3.51	1.130
Fair Dealings					
Bidders have the right to challenge procurement decisions.	120	1	5	3.40	1.184
There is openness in the procurement processes and decisions.	120	1	5	3.60	1.111
There is impartiality of officials involved in the procurement process	120	1	5	3.39	1.239
Professionalism					
My organization adhered to legislative framework.	120	1	5	3.57	1.098
My organization adhered to institutional framework.	120	1	5	3.48	1.077
Procedures modernization is put in place by utilizing current technologies to improve procurement processes.	120	1	5	3.48	1.077
Integrity					
There is compliance with procurement rules and regulations.	120	1	5	3.59	1.213
Resources are used for the intended purpose.	120	1	5	3.60	1.024
Adherence to procurement professionalism.	120	1	5	3.69	1.215

Source: Field Data, 2022

4.2.3 Stakeholder Satisfaction

Stakeholder's satisfaction construct was measured by four variables measuring 10 items in all. Based on the mean and standard deviations, which are displayed in Table 4.3, the accuracy of the assessment of the items was assessed. With respect to this variable, the mean score for level of agreement on the items were within 3.23 ± 1.090 and 3.63 ± 1.130. The three highest ranked items are "Goods and services are delivered on time (3.63 ± 1.130)", "A competitive price is given as compared to other competitors (3.59 ± 1.081)" and "There is high product/service performance" (3.53 ± 1.012).

Table 4.3 Stakeholders Satisfaction

Variable	N	Min.	Max.	Mean	S.D
Employees Satisfaction					
There is an increase in job satisfaction.	120	1	5	3.38	.997
There is a high level of motivation.	120	1	5	3.23	1.090
There is a safe working environment.	120	1	5	3.51	1.021
Customers Satisfaction					
There is high product/service performance.	120	1	5	3.53	1.012
A competitive price is given as compared to other competitors.	120	1	5	3.59	1.081
Goods and services are delivered on time.	120	1	5	3.63	1.130
Communities Satisfaction					
Our organization's activities are environmentally friendly.	120	1	5	3.49	1.021
There is a sustainability policy.	120	1	5	3.38	1.175
Shareholders Satisfaction					
Return on investment.	120	1	5	3.45	.969
Increasing share price.	120	1	5	3.35	.941

Source: Field Data, 2022

4.2.4 Organizational Culture

The organizational culture construct was measured by four variables measuring 12 items in all. Based on the mean and standard deviations, which are displayed in Table 4.4, the accuracy of the assessment of the items was assessed. With respect to this variable, the mean score for level of agreement on the items were within 3.12 ± 1.185 and 3.73 ± 1.053. The three highest ranked items are "My organization emphasizes formal status and roles in the organization (3.73 ± 1.053)", "My organization considers working as a team as important (3.72 ± 1.132)" and "My organization emphasizes formalization and structure" (3.64 ± 1.106).

Table 4.4 Organizational Culture

Variable	N	Min.	Max.	Mean	S.D
Clan Culture					
My organization has a family-like atmosphere.	120	1	5	3.72	1.132
My organization considers solidarity and a feeling of oneness as important.	120	1	5	3.72	1.132
My organization considers working as a team as important.	120	1	5	3.72	1.132
Adhocracy Culture					
My organization encourages change and innovation.	120	1	5	3.47	1.185
My organization fairly compensates for innovation.	120	1	5	3.21	1.185
My organization gives more incentives to creative people than sincere ones.	120	1	5	3.12	1.185

Market Culture					
My organization emphasizes competition and outcome excellence.	120	1	5	3.40	1.056
My organization believes ability related to a task is the most important requirement for employees.	120	1	5	3.45	.995
My organization evaluates employee performance on the basis of actual outcomes.	120	1	5	3.56	1.098
Hierarchy Culture					
My organization emphasizes formalization and structure.	120	1	5	3.64	1.106
My organization takes a one-way, top-down approach to communication.	120	1	5	3.54	1.152
My organization emphasizes formal status and roles in the organization.	120	1	5	3.73	1.053

Source: Field Data, 2022

4.3 Test of Validity and Reliability

This section deals with analysis and discussion on the exploratory factor analysis, confirmatory factor analysis, model fit indices and, Cronbach alpha, composite reliability tests, average variance expected. These tests were relevant in understanding the dimensionality of the scales to see if some sub-scales can be further reduced in relation to its variable constructs for a more robust analysis.

4.3.1 Exploratory Factor Analysis

For each of the item scales, factor analysis was applied and the items with loadings of 0.5 were considered as good during the inferential analysis, and items with loadings less than 0.5 were deleted or not considered (PEVFM2, PEVFM3, PET1, OCHC1, OCHC2, OCHC3) during the inferential analysis. Table 4.5 below displays that the exploratory factor analysis for procurement ethics, stakeholders' satisfaction, and organizational culture.

Table 4.5 EFA on construct validity

Items	Procurement Ethics	Stakeholders Satisfaction	Organizational Culture
PEVFM1.There is optimum achievement of whole life cost of goods or services procured.	.575		
PET2.Existence of procurement audits.	.715		
PET3.Bidders are treated with the same rules.	.605		
PEA1.Documented evidence of all procurement transactions.	.776		
PEA2.Individuals are held responsible for their actions for which they have authority to exercise those functions.	.775		
PEFD1.Bidders have the right to challenge procurement decisions.	.626		
PEFD2.There is openness in the procurement processes and decisions.	.743		
PEFD3.There is Impartiality of officials involved in the procurement process.	.629		
PEP1.My organization adhered to legislative framework.	.705		
PEP2.My organization adhered to institutional framework.	.777		

PEP3.Procedures modernization is put in place by utilizing current technologies to improve procurement processes.	.701		
PEI1.here is compliance with procurement rules and regulations.	.759		
PEI2.Resources are used for the intended purpose.	.742		
PEI3.Adherence to procurement professionalism.	.756		
SSES1.There is an increase in job satisfaction.		.741	
SSES2.There is a high level of motivation.		.687	
SSES3.There is a safe working environment.		.692	
SSCS1.There is high product/service performance.		.711	
SSCS2.A competitive price is given as compared to other competitors.		.718	
SSCS3.Goods and services are delivered on time.		.567	
SSCOS1.Our organization's activities are environmentally friendly.		.652	
SSCOS2.There is a sustainability policy.		.620	
SSSS1.Return on investment.		.573	
SSSS2.Increasing share price.		.647	
OCCC1.My organization has a family-like atmosphere.			.588
OCCC2.My organization considers solidarity and a feeling of oneness as important.			.701
OCCC3.My organization considers working as a team as important.			.643
OCAC1.My organization encourages change and innovation.			.722
OCAC2.My organization fairly compensates for innovation.			.794
OCAC3.My organization gives more incentives to creative people than sincere ones.			.690
OCMC1.My organization emphasizes competition and outcome excellence.			.693
OCMC2.My organization believes ability related to a task is the most important requirement for employees.			.677
OCMC3.My organization evaluates employee performance on the basis of actual outcomes.			.670

Source: Field Data, 2022

4.3.2 Confirmatory Factor Analysis

Following the exploratory component analysis, confirmatory factor analysis was used to examine each of the generated factors for reliability and validity (CFA) (Hair *et al.,* 2014). Therefore, the confirmatory factor analysis on the variables were measured so as to test the validity and reliability of the data. The factors measured were the loading T-values, Cronbach Alpha (CA) values, Composite Reliability (CR) values, and the Average Variance Expected (AVE) values. As per Kurpius and Stafford (2016), unwavering quality is viewed as the accuracy of a deliberate variable without any mistake. The test is led to diminish blunders and furthermore guarantee that the actions used in showing up at completions of the examination are unsurprising (Yin, 2013). Consequently, an unwavering quality test was completed on the factors

under this review utilizing the alpha Cronbach Alpha (CA) dependability test to discover inward consistency of these factors as demonstrated in the Table 4.6 underneath.

It was then clear that the unwavering quality coefficient for the factors are 0.953, 0.940 and 0.943 for procurement ethics, stakeholder satisfaction, and organizational culture, respectively. Inadvertently, these variables would then have the option to be seen as significantly strong since the steadfastness coefficients are higher than 0.7 (Kurpius and Stafford, 2016). Thus, it is profoundly apparent that the deliberate factors inside this review are steady, stable, and dependable and might deliver comparable outcomes when similar builds are taken on in prospective studies.

Moreover, the Composite Reliability (CR) values of 0.953, 0.939 and 0.943 for procurement ethics, stakeholders' satisfaction, and organizational culture, individually shows that since the qualities are above 0.6, the scales estimating the different builds are legitimate and dependable. Besides, the factors had Average Variance Expected qualities (AVE) of 0.593, 0.605, and 0.650 for procurement ethics, stakeholders' satisfaction, and organizational culture, correspondingly. In this way, every one of the factors had some degree of uniqueness since they recorded qualities over a worth of 0.5.

Table 4.6 Reliability and Validity Results

Variable	Indicator	Factor loadings	t-value	CA	CR	AVE
Procurement Ethics	PEVFM1	0.575	(Fixed)	0.953	0.953	0.593
	PET2	0.715	8.738			
	PET3	0.605	8.086			
	PEA1	0.776	8.82			
	PEA2	0.775	7.819			
	PEFD1	0.626	6.828			
	PEFD2	0.743	8.909			
	PEFD3	0.629	7.162			
	PEP1	0.705	7.776			
	PEP2	0.777	9.662			
	PEP3	0.701	8.995			
	PEI1	0.759	8.451			
	PEI2	0.742	9.067			
	PEI3	0.756	8.92			
Stakeholders Satisfaction	SSES1	0.741	(Fixed)	0.940	0.939	0.605
	SSES2	0.687	10.772			
	SSES3	0.692	9.679			
	SSCS1	0.711	8.721			
	SSCS2	0.718	8.529			
	SSCS3	0.567	9.554			
	SSCOS1	0.652	8.948			
	SSCOS2	0.620	8.715			
	SSSS1	0.573	9.108			
	SSSS2	0.647	8.844			
	OCCC1	0.588	(Fixed)	0.943	0.943	0.650

	OCCC2	0.701	13.392
	OCCC3	0.643	9.621
	OCAC1	0.722	8.31
Organizational Culture	OCAC2	0.794	9.164
	OCAC3	0.693	8.369
	OCMC1	0.693	9.47
	OCMC2	0.677	8.867
	OCMC3	0.670	9.155

Source: Field Data, 2022

4.3.5 Correlation Analysis

Table 4.7 below shows the Pearson correlation analysis of the independent variables, moderator variable, and dependent. This was to examine the relationships among the variables. The relationship between procurement ethics and stakeholders' satisfaction, the Pearson Correlation Coefficient of (.716**; $p< .000$), Sum of Squares and Cross-products of (63.218) and Covariance of (.531) indicate that there is positive and significant relationship between procurement ethics and stakeholders' satisfaction. The relationship between procurement ethics and organizational culture, the Pearson Correlation Coefficient of (.700**; $p< .000$), Sum of Squares and Cross-products of (65.877) and Covariance of (.554) indicate that there is positive and significant relationship between procurement ethics and organizational culture. The relationship between stakeholders' satisfaction and organizational culture, the Pearson Correlation Coefficient of (.833**; $p< .000$), Sum of Squares and Cross-products of (75.003) and Covariance of (.630) indicate that there is positive and significant relationship between stakeholders' satisfaction and organizational culture.

Table 4.7 Correlations among constructs

		PE	SS	OC
PE	Pearson Correlation	1	.716**	.700**
	Sig. (2-tailed)		.000	.000
	Sum of Squares and Cross-products	92.319	63.218	65.877
	Covariance	.776	.531	.554
	N	120	120	120
SS	Pearson Correlation	.716**	1	.833**
	Sig. (2-tailed)	.000		.000
	Sum of Squares and Cross-products	63.218	84.537	75.003
	Covariance	.531	.710	.630
	N	120	120	120
OC	Pearson Correlation	.700**	.833**	1
	Sig. (2-tailed)	.000	.000	
	Sum of Squares and Cross-products	65.877	75.003	95.873
	Covariance	.554	.630	.806
	N	120	120	120

**. Correlation is significant at the 0.01 level (2-tailed).
Source: Field Data, 2022

4.4 The Effect of Procurement Ethics on Stakeholders' Satisfaction

The first goal is to examine PE effect on SS in Ghana. The research examined PE-SS relationships using linear regression. Tables 4.8 show regression findings. Table 4.8 presents the model summary, R-square (which indicates prediction accuracy), estimate error, and regression analysis data. R=0.716 and R Square=0.512. PE is projected to make up 51.2% of SS with an R2 Square of 0.512. PE and SS connected positively (see Table 4.8). Also, the probability value of 0.000 indicates the significance of the regression connection in predicting how PE will affect SS. At a 5% degree of importance, the F value was 123.845, as depicted in Table 4.8 for evidence of the model's overall significance. Finally, PE and SS are found to be significant in Table 4.8 (B = 0.718, t = 11.129, P = 0.000, and Sig < 0.05). Because the path coefficient was positive and the p-value for H1 was less than 0.05, PE had a positive effect on SS. PE improves SS. When PE increases by one unit, it is anticipated that SS will rise by 68.5%.

Table 4.8 The Effect of Procurement Ethics on Stakeholders' Satisfaction

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	
1	.716a	.512	.508	.59123	
ANOVAa					
	Sum of Squares	df	Mean Square	F	Sig.
Regression	43.290	1	43.290	123.845	.000b
Coefficientsa					
	Unstandardized Coefficients		**Standardized Coefficients**		
	B	Std. Error	Beta	t	Sig.
PE	.685	.062	.716	11.129	.000

Source: Field Data, 2022
a. Dependent Variable: SS
b. Predictors: (Constant), PE
PE= Procurement Ethics; SS=Stakeholders' Satisfaction.

4.5 The Effect of Organizational Culture on Stakeholders' Satisfaction

This study also assesses how organizational culture affect stakeholders' satisfaction. Linear regression explored OC and SS. Tables 4.9 show regression findings. Table 4.9 shows the model summary, R, R-square, the estimate's error, and the regression analysis's number of observations. At 0.05, R = 0.833 and R Square = 0.694. R2 Square of 0.694 assumes OC makes up 69.4% of SS. Table 4.9 shows a positive association between OC and SS. Also, the probability value of 0.000 indicates the significance of the regression relationship in predicting how OC affects SS. The F was determined to be 267.740 at a significance level of 5%. This exhibits the meaning of the model in general as displayed in Table 4.9. Finally, OC has an effect on SS (B = 0.833; t = 16.363; P = 0.000; Sig < 0.05) as shown in Table 4.9. The path coefficient was positive and the p-value for H2 was less than 0.05, indicating that OC had a positive effect on SS. With OC, SS gets better. SS is anticipated to work on by 78.2% when OC goes up by one unit.

Table 4.9 The effect of organizational culture on stakeholders' satisfaction

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	
1	.833a	.694	.692	.46814	
ANOVAa					
	Sum of Squares	df	Mean Square	F	Sig.
Regression	58.677	1	58.677	267.740	.000a
Coefficientsa					
	Unstandardized Coefficients		**Standardized Coefficients**		
	B	Std. Error	Beta	t	Sig.

| OC | .782 | .048 | .833 | 16.363 | .000 |

Source: Field Data, 2022
a. Dependent Variable: SS
b. Predictors: (Constant), OC
OC= Organizational Culture; SS=Stakeholders' Satisfaction.

4.6 The Moderating Effect of Organizational Culture

This study's final goal is to assess how organizational culture moderate PE-SS interactions. OC moderated PE and SS in a linear regression model. Tables 4.10 show regression results. Table 4.10 shows the model summary, the correlation coefficient (R), which measures the relationship's strength, the coefficient of determinant (R-square), which calculates the proportion of the model's total variation that can be attributed to the independent variable (a measure of the estimate's accuracy), the number of observations used in the regression analysis, and the estimate's standard error. Falk and Miller (2012) say that R2 of 0.10 or greater is predictive. With 5% significance, R = 0.812 and R Squared = 0.660. If R2 is 0.660, OC may explain 66% of PE and SS variation. Also, the probability value of 0.000 shows the significance of the regression correlation in predicting how OC moderate the link between PE and SS. The F was determined to be 229.084 at a significance level of 5%. As can be seen in Table 4.10, this exemplifies the significance of the model as a whole. Finally, PE and SS were affected indirectly by OC (B = 0.813; t = 15.136; P = 0.000; Sig < 0.05). OC positively moderates the link between PE and SS because the path coefficient was positive and the p value for H3 was less than 0.05. 13% of the PE-SS link is moderated by OC.

Table 4.10 The Moderating Effect of Organizational Culture

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	
1	.812ª	.660	.657	.49352	
ANOVAª					
	Sum of Squares	df	Mean Square	F	Sig.
Regression	55.797	1	55.797	229.084	.000ª
Coefficientsa					
	Unstandardized Coefficients		**Standardized Coefficients**		
	B	Std. Error	Beta	t	Sig.
PE x OC	.130	.009	.813	15.136	.000

Source: Field Data, 2022
a. Dependent Variable: SS
b. Predictors: (Constant), PE x OC
OC= Organizational Culture; SS=Stakeholders' Satisfaction: PE=Procurement Ethics

4.7 Discussion of Results
4.7.1 Effect of Procurement Ethics on Stakeholders' Satisfaction

The first objective is to examine the effects of procurement ethics on stakeholders' satisfaction. The result indicates that PE positively influenced SS since the p-value for H1 was less than 0.05 and the path coefficient was positive. PE enhances SS. SS is predicted to improve by 68.5% when PE goes up by one unit. This result concluded that management should ensure that value for money, transparency, accountability, fair dealings, and professionalism are exhibited in every aspect of their practice to enhance employee's satisfaction, customers satisfaction, communities' satisfaction, and shareholders satisfaction.

Makali, Wainaina, and Ombati (2018) indicated that procurement ethics has shaped the current humanitarian landscape by fostering trust among potential donors and other interested parties. Transparency, non-discrimination, and competition are only a few of the qualities that the public ethical procurement practices use to guarantee the smooth operation of the

procurement process. It demonstrates how much the general public is able to examine all the procurement procedures and operations of a certain organization. Only when information about procurement is easily accessible to the public and freely available is procurement transparency fully realized. Such knowledge enables interested parties to examine or evaluate the effectiveness of a certain institution's procurement procedures and operations.

4.7.2 The Effect of Organizational Culture on Stakeholder Satisfaction

The second objective of this study is to assess the effects of organizational culture on stakeholders' satisfaction. The result indicates that OC positively influenced SS since the path coefficient was positive and the p-value for H2 was less than 0.05. With OC, SS improves. SS is predicted to improve by 78.2% when OC goes up by one unit. This result concluded that management should consider clan culture, adhocracy culture, and market culture in order to enhance employee's satisfaction, customers satisfaction, communities' satisfaction, and shareholders satisfaction. Mas-Machuca et al. (2016) argued that an effective organizational culture continues to benefit an organization because it encourages engagement, excitement, unity, identity, and consistency, all of which help to increase stakeholder satisfaction. Therefore, culture is mostly built on cognitive processes that describe how stakeholders' reason and form opinions.

4.7.3 Moderating Effect of Organizational Culture

The third objective of this study is to assess the moderating effects of organizational culture on the relationship between PE and SS. The result indicates that OC positively moderates the link between PE and SS. OC moderates 13% of PE-SS link. This result concluded that management should consider organizational culture such as clan, adhocracy, and market culture, to ensure value for money, transparency, accountability, fair dealings, and professionalism in order to enhance employee's satisfaction, customers satisfaction, communities' satisfaction, and shareholders satisfaction.

4.8 Hypothesis Testing

This study was focused on testing three major hypotheses where the first one was that well practiced procurement ethics will be positively related to stakeholders' satisfaction; the second hypothesis was that organizational culture have a positive relationship with stakeholders' satisfaction. The final hypothesis was that organizational culture has a significant moderating influence on the relationship between procurement ethics and stakeholders' satisfaction. A summary of the relationships established are shown in Table 4.11. From Table 4.11, all three-hypothesis tested were supported. Therefore, procurement ethics were found to have a positive and significant relationship with stakeholders' satisfaction (β=0.716, t=11.129, p=0.000). Moreover, organizational culture was found to have positive and significant relationship with stakeholders' satisfaction (β=0.833, t=16.363, p=0.000). Again, organizational culture was found to have a significant moderating influence on the relationship between procurement ethics and stakeholders' satisfaction (β=0.813, t=15.136, p=0.000).

Table 4.11 Hypothesis Testing Results

Hypothesis	Direct Relationships	Path Coefficients	T - Statistics	P - Values	Decision-Support or Not Supported
H1	PE → SS	0.716	11.129	0.000	Supported
H2	OC → SS	0.833	16.363	0.000	Supported
H3	PE x OC → SS	0.813	15.136	0.000	Supported

5.0 CONCLUSIONS

The research is discussed, interpreted, and summarized in this section. It provides a summary of the findings in relation to the objectives of the research, just as it did with the

empirical results in the chapter before it. The primary goal of this chapter is to provide a summary of the study's findings and draw conclusions about the study's contribution to the goal of understanding how procurement ethics will influence stakeholders' satisfaction among health sectors in Ghana, with emphasis on the function of organizational culture. Additionally, the chapter discusses the study's flaws and suggests additional research.

5.2 Summary of Findings
5.2.1 Effect of Procurement Ethics on Stakeholders' Satisfaction
The first objective is to examine the effects of procurement ethics and stakeholders' satisfaction. The result indicates that PE positively influenced SS since the p-value for H1 was less than 0.05 and the path coefficient was positive. PE enhances SS. SS is predicted to improve by 68.5% when PE goes up by one unit. This result concluded that management should ensure that value for money, transparency, accountability, fair dealings, and professionalism are exhibited in every aspect of their practice to enhance employee's satisfaction, customers satisfaction, communities' satisfaction, and shareholders satisfaction.

5.2.2 Effect of Organizational Culture on Stakeholders' Satisfaction
The second objective of this study is to assess the effects of organizational culture on stakeholders' satisfaction. The result indicates that OC positively influenced SS, since the path coefficient was positive and the p-value for H2 was less than 0.05. With OC, SS improves. SS is predicted to improve by 78.2% when OC goes up by one unit. This result concluded that management should consider organization culture such as clan culture, adhocracy culture, and market culture in order to enhance employee's satisfaction, customers satisfaction, communities' satisfaction, and shareholders satisfaction.

5.2.3 Moderating Role of Organizational Culture
The third objective of this study is to assess the moderating effects of organizational culture on the relationship between PE and SS. The result indicates that OC positively moderates the link between PE and SS. OC moderates 13% of IT-FP link. This result concluded that management should consider organizational culture such as clan, adhocracy, and market culture, to ensure value for money, transparency, accountability, fair dealings, and professionalism in order to enhance employee's satisfaction, customers satisfaction, communities' satisfaction, and shareholders satisfaction.

5.3 Conclusion
The research intends to establish how procurement ethics will influence stakeholders' satisfaction among selected health sectors in Ghana, with emphasis on the role of organizational culture. Descriptive and explanatory research designs were used in the study. The methodology used to conduct this survey was quantitative. Purposive sampling technique was used to choose 120 participants. A prepared questionnaire was the main tool used for data collection. SPSS v26 was used for the statistical analysis. Both descriptive and inferential approaches were used to analyze the data. The result indicates that PE positively influenced SS. The result indicates that OC positively influenced SS. The result also indicates that OC positively moderates the link between PE and SS. The study therefore concluded that management should consider organizational culture such as clan, adhocracy, and market culture, to ensure value for money, transparency, accountability, fair dealings, and professionalism in order to enhance employee's satisfaction, customers satisfaction, communities' satisfaction, and shareholders satisfaction.

5.4 Recommendations for Management
These recommendations from stakeholders are informed by the findings of the research. These ideas need to be investigated by both management and academia.
- The result indicates that PE positively influenced SS. PE enhances SS. The study therefore concluded that management ensure that value for money, transparency, accountability, fair dealings, and professionalism are exhibited in every aspect of their

practice to enhance employee's satisfaction, customers satisfaction, communities' satisfaction, and shareholders satisfaction.

- The result indicates that OC positively influenced SS. With OC, SS improves. The study, therefore, concluded that managers should consider organization culture such as clan culture, adhocracy culture, and market culture in order to enhance employee's satisfaction, customers satisfaction, communities' satisfaction, and shareholders satisfaction.

- The result indicates that OC positively moderates the link between PE and SS. The study therefore concluded that managers should consider organizational culture such as clan, adhocracy, and market culture, to ensure value for money, transparency, accountability, fair dealings, and professionalism in order to enhance employee's satisfaction, customers satisfaction, communities' satisfaction, and shareholders satisfaction.

5.5 Limitations and Recommendation for Future Research

This study limits the scope of subsequent research. To begin, a representative sample of managers from the organizations under consideration was selected. Consequently, an employee study's findings may be more applicable to the population as a whole. Utilizing an explanatory and descriptive research design makes it challenging to demonstrate causality. There is a possibility that additional cross-sectional and longitudinal studies will establish causality. Quantitative methods were used to establish how procurement ethics will influence stakeholders, satisfaction, with emphasis on the role of organizational culture. Qualitative research might be needed for comparative studies. This study shows that new approaches to statistical analysis might be useful for subsequent research. It's possible that this study's findings will be used in other countries.

References

Akpa, V., Asikhia, O., and Ngozi Nneji. N. (2021). *Organizational Culture and Organizational Performance: A Review of Literature.* International *Journal of Advances in Engineering and Management 3: pp.361–72.*

Arrowsmith, P. (2003). *Purchasing practice in Dutch municipalities. International journal of purchasing and material management, pp.31-36.*

Aaltonen, K., & Kujala, J. (2016). *Towards an improved understanding of project stakeholder landscapes. International Journal of Project Management, 34(8), pp.1537-1552*

Bokharaeian, E., & Joybari, N. S. (2013). *The relationship between organizational culture and customers' satisfaction in Meli Bank Branches in Tehran. Journal of Basic and Applied Scientific Research, pp.659-664.*

Blackburn, M. (2019). *What is Stakeholder Theory? [Online]: Available http://www.projectmanagement.com/blog/whatisstakeholdertheory (Accessed November, 2022).*

Bastan, J & Zentes, J. (2011). *Ethical Sourcing- Choice of sourcing strategies and impact on performance of the firm in German Retailing. European Retail Research, 25 (1), pp. 85-105*

Business Dictionary. (2019). *Definition of organizational culture. Retrieved from http://www.businessdictionary.com/definition/organizational-culture.html*

Byanguye, J. (2011) . *Anticorruption in Public Procurement in Nigeria: Challenges and Competency Strategies. Journal of Public Procurement, 11 (3), pp.323-353.*

Beringer, C., Jonas, D., & Kock, A. (2013). Behavior of internal stakeholders in project portfolio management and its impact on success. International Journal of Project Management, 31(6), pp.830-846.

Creswell, J. W. (2014). Qualitative inquiry and research design: choosing among five approaches (3rd edn) Los Angeles, CA: Sage. H61.C73, USA.
Creswell, J.W. and Creswell, J.D., 2017. Research design: Qualitative, quantitative, and mixed methods approach. Sage publications.

Cooper, D.R., Schindler, P.S. and Sun, J., 2011. Business research methods (Vol. 9, pp. 1-744). New York: Mcgraw-hill

Clarke, T., 2004. Theories of corporate governance. The Philosophical Foundations of Corporate Governance, Oxon, 12(4), pp.244-266.

Chih, Y. Y., & Zwikael, O. (2015). Project benefit management: A conceptual framework of target benefit formulation. International Journal of Project Management, 33(2), pp.352-362.
Coghlan, D. and Brydon-Miller, M. (2014) 'Stakeholder Analysis', in The SAGE Encyclopedia of Action Research, p. 7400.

Christie, P.M.J., Kwon, I.W.G., Stoeberl, P.A., and Baumhart, R. (2003). A cross-cultural comparison of ethical attitudes of business managers: India Korea and the United States. Journal of Business Ethics, 46(3): pp.263-287.

Davis, K. (2014). Different stakeholder groups and their perceptions of project success. International Journal of Project Management, 32(2), pp.189-201

Davis, R., & Cates, S. (2018). The implementation of the organizational culture assessment instrument in creating a successful organizational cultural change. International Journal of Business & Public Administration, 15 (1), pp.71-94

Dzuke, A. (2016), 'The effect of Procurement Ethics on the Performance State Universities in Zimbabwean: A preliminary study', Journal of Transport and Supply Chain Management 9(1), pp.1–9.

Engelen, A., Flatten, T., Thalmann, J., & Brettel, M. (2014). The effect of organizational culture on entrepreneurial orientation: A comparison between Germany and Thailand. Journal of Small Business Management, 52, pp.732-752.

Erwin, P. M. (2011). Corporate Codes of Conduct: The Effects of Code Content and Quality on Ethical Performance. Journal of Business Ethics, 99 (4): pp.535 - 548.

Elango, B., Paul, K., & Kundu, S.K. (2010). Organizational Ethics, Individual Ethics, and Ethical Intentions in International Decision-Making. Journal of Business Ethics, 97, pp.543–561

Eaton, D., & Kilby, G. (2015). Does your organizational culture support your business strategy? Journal for Quality and Participation, 37(4), pp.4-7.

Essilfie-Baiden, E. (2020). Determinants of Ethical Procurement Practices in Public Entities. African Journal of Procurement, Logistics & Supply Chain Management, 1(3), pp.73-80

Field A (2001) Discovering statistics using Spss for window London. Thousand Oaks. New Delhi: saga Publications.

Falk, R.F. and Miller, N.B. (2012), A Primer for Soft Modeling, University of Akron Press, Akron,

OH

Fiordelisi, F., & Ricci, O. (2014). Corporate culture and CEO turnover. Journal of Corporate Finance, 28, pp.66-82.

Fama, F. (2003). Separation of Ownership and Control. Journal of law and Economics. 9(1), pp.1–9.

Fraenkel, J. R., Wallen, N. E., & Hyun, H. H. (2012). How to Design and Evaluate Research in Education (8th ed.). New York: McGram-Hill Companies.

Gorondutse, A.H., & Hilman, H. (2014). Meditation Effect of Organizational Culture on the Relationship between Commitments of Business Social Responsibility (BSR) on Performance of SMEs: Partial Least Square (PLS) Approach. European Journal of Social Sciences, 41(4), pp.624-638

Givens, R. (2012). The study of the relationship between organizational culture and organizational performance in non-profit religious organizations. International Journal of Organization Theory and Behavior, 15, pp.239-263.

Gasela, M.M. (2022), 'The impact of material irregularity provisions of the Public Audit Act on accountability, oversight and governance in the Northern Cape Province of South Africa', Africa's Public Service Delivery and Performance Review 10(1), pp.601.

Hair, J.F., Hult, G.T.M., Ringle, C.M. and Sarstedt, M. (2014), A Primer on Partial Least Squares Structural Equation Modeling (PLS-SEM), Sage, Thousand Oaks, CA.

Huijgens, H., Van Deurse, A., & Van Solingen, R. (2017). The effects of perceived value and stakeholder satisfaction on software project impact. Information and Software Technology, 89, pp.19-36

Heravi, A., Coffey, V aughan, Trigunarsyah, & Bambang. (2015). Evaluating the level of stakeholder involvement during the project planning processes of building projects. International Journal of Project Management. 33. p.10.

Hartnell, C., Ou, A., & Kinicki, A. (2011). Organizational culture and organizational effectiveness: A meta-analytic investigation of the competing values framework's theoretical suppositions. Journal of Applied Psychology, 96, pp.677-694.

Ivambi S.S. (2016). Challenges Affecting Procurement Processes in Public Organization in Tanzania: the case study of Parastatal Pensions Funds Head Quarters; Dar es salaam, Tanzania

Jensen's, P., D., & Mackling's, R. (2006). Strategic Supply and the Management of Inter-and intra-Organizational Relationships. Journal of Purchasing and Supply Management, 9(1).

Kanyoma, K. E., & Kamwachale Khomba, J. K. (2013) "The Impact of Procurement Operations on Healthcare Delivery: A Case Study of Malawias Public Healthcare Delivery System", Global Journal of Management and Business Research, 13(3), pp.27–35.

Kumar, R. (2011) Research Methodology: A Step-by-Step Guide for Beginners. 3rd Edition. Sage, New Delhi.

Karros, D.J., 1997. Statistical methodology: II. Reliability and validity assessment in study design, Part B. Academic Emergency Medicine, 4(2), pp.144-147.

Kurpius, S. E. R., & Stafford, M. E. (2016). Testing and measurement: A user-friendly guide. Thousand Oaks: Sage Publications.

Kotoka, A, F. (2012) "Assessing the Level of Compliance with the Public Procurement Act, 2003 (Act 663) in Public Entities in Ashanti Region of Ghana". Kwame Nkrumah University of Science and Technology. Ghana. dspace.knust.edu.gh. (Accessed November, 2022)

Kliem, R. L. (2014). Ethics and Project Management Taylor and Francis Group, LLC Publisher, New York.

Kotrba, L., Gillespie, M., Schmidt, A., Smerek, R., Ritchie, S., et al. (2012). Do consistent corporate cultures have better business performance? Exploring the interaction effects. Human Relations, 65, pp.241-262.

Lukasik, K. (2018). Mechanisms of changes of organisational culture in corporate environment. Organization & management scientific quarterly, 3 (43), pp.81-93

Mesly, O., 2015. Steps to Finalizing the Research. In Creating Models in Psychological Research (pp. 77-93). Springer, Cham.

Murphy, P. J., Cooke, R. A., & Lopez, Y. (2013). Firm culture and performance: Intensity's effects and limits. Management Decision, 51, pp.661-679.

Miguel, P. C. (2015). Receiving a national quality award three times: Recognition of excellence in quality and performance. The TQM Journal, 27, pp.63-78.

Mazur, A., Pisarski, A., Chang, A., & Ashkanasy, N. M. (2013). Rating defense major project success: The role of personal attributes and stakeholder relationships. International Journal of Project Management, 32(6), pp.944-957.

Man, A., & Luvision, D. (2014). Sense-making's role in creating alliance supportive organizational cultures. Management Decision, 52, pp.259-277.

McDougall, M., & Ronkainen, N., (2019). Organisational culture is not dead… yet, Sport & Exercise Psychology Review, 15 (11), pp.13-19

McCarthy, S. (2015). Organisational culture - If you can 'see' it you can change it, Human Resources Magazine, 20 (3), pp.28-29

Maignan, I., T.L. Gonzalez-Padron, G.T.M. Hult & O.C. Ferrell, (2011). Stakeholder orientation: Development and testing of a framework for socially responsible marketing. Journal of Strategic Marketing, 19(4): pp.313-338.

Makali, J.M., Wainaina, G., & Ombati, T.O. (2018). Ethics and Procurement Performance of Humanitarian Organizations in Kenya. American Journal of Industrial and Business Management, 8(4), pp.833-849.

Msomphora, M.R. (2016). Stakeholder Involvement in the Governance of Fisheries in Europe: With perspectives of the result-based management.

Myeongju, L., & Hyunok, Kim. (2017). "Exploring the Organizational Culture's Moderating Role of Effect of Corporate Social Responsibilities (CSR) on Firm Performance: Focused on Corporate Contributions in Korea." Sustainability, MDPI, 9(10), pp.1-18.

Ndolo, J. and Njagi, E. (2014) 'Role of ethics in procurement process effectiveness in the water sector in Kenya: (A case study of EWASCO, Embu county)', International Journal of Supply Chain Management, 3(3), pp. 128–133.

Nongo, E., & Ikyanyon, D. (2012). The influence of corporate culture on employee commitment to the organization. International Journal of Business and Management, 7(22), 21-28.

Neuman, W. L. (2017). *Social Research Methods: Qualitative and Quantitative Approaches* (5th ed.). Boston, MA: Pearson Education.

Oluwafisoye, O., & Akande, O, (2013). Business ethics and corporate social responsibility. *The Perception of Employees on Business Ethics in an Organization.*

Odemba, A.S. (2011). *Corruption in Sub-Sahara Africa A phenomenological study.* University of Phoenix. Proquest. UMI. Online library.wiley.com. Vol 3.

Obunwo, C. (2013). *Quality Management as a Key Requirement for Stakeholders' Satisfaction In Nigerian Construction Projects,* Vol 10.

Obunwo, C., Chinyio, E. & Suresh, S. (2013). *Quality Management Practices and Customer Satisfaction Antecedents in Government Construction Projects.* International Journal of Engineering Science & Management, 4(4), pp.105-111.

OECD (2010). *Transparency in Public Procurement, in OECD, Government at a Glance 2011,* OECD Publishing.

Portmore, D.W. (2007). *Consequentializing moral theories.* Pacific Philosophical Quarterly 88 (1): pp.39–73.

Pinho, J., Rodrigues, A., & Dibb, S. (2014). *The role of corporate culture, market orientation, and organizational commitment in organizational performance.* Journal of Management Development, 33, pp.374-398

Rotich, J.C., Keitany, P.J., & Sang, H.W. (2021). *Ethical Principles and Procurement Management in Selected Public Secondary Schools in Kericho County, Kenya.*

Rick, T. (2015). *What is organizational culture. Corporate Culture, Organization Development.* Retrieved November 2022, from: https://www.torbenrick.eu/blog/culture/organizational-culture/

Rani, K.U., (2016). *Communication barriers.* Journal of English Language and Literature, 3(2), pp.74-76.

Saunders, M. N. K., Lewis, P., Thornhill, A., and Bristow, A. (2019). *Understanding research philosophy and approaches to theory development. Research Methods for Business Students.* Pearson Education Ltd., Harlow.

Severgnini, E., Galdaméz, E.V.C. and Moraes, R.D.O., 2018. *Satisfaction and contribution of stakeholders from the performance prism model.* BBR. Brazilian Business Review, 15, pp.120-134.

Shiua, Y., & Yu, T. (2010). *Internal marketing, organisational culture, job satisfaction, and organisational performance in non-life insurance.* The Service Industries Journal, 30 (6), pp.793–809

Smith, A. and Hume, E.C. (2005). *Linking culture and ethics: A comparison of accountants' ethical belief systems in the individualism/collectivism and power distance contexts.* Journal of Business Ethics, 62(3): pp.209-220.

Sok, J., Blomme, R., & Tromp, D. (2014). *Positive and negative spillover from work to home: The role of organizational culture and supportive arrangements.* British Journal of Management, 25, pp.456-472.

Stephen K. (2018). *Assessment on Factors Hindering Performance Procurement: A case of Mbeya,*

Tanzania.

Veiseh, S., Mohammadi, E., Pirzadian, M., & Sharafi, V. (2014). The relation between transformational leadership and organizational culture. Journal of Business Studies Quarterly, 5, pp113-124.

World Bank (2011). "Guidelines: Procurement under IBRD Loans and IDA Credits", World Bank: Washington D.C.

Wiewiora, A., Murphy, G., Trigunarsyah, B., & Brown, K. (2014). Interactions between organizational culture, trustworthiness, and mechanisms for inter-project knowledge sharing. Project Management Journal, 45(2), pp.48-65.

Wagner, C., Mannion, R., Hammer, A., Groene, O., Arah, A., Dersarkissian, M., & Suñol, R. (2014). The associations between organizational culture, organizational structure and quality management in European hospitals. International Journal for Quality Healthcare, 26, pp.74-80.

Yang, S., and Zhu, Y. (2016). Customer satisfaction theory applied in the housing industry: An empirical study of low-priced housing in Beijing. Tsinghua Science and Technology, 11(6). pp. 667-674.

Yin, R. K. (2013). Validity and generalization in future case study evaluations. Evaluation, 19(3), pp.321-332.

Yirdaw, A. (2014). The role of governance in quality of education in private higher education institutions: Ethiopia as a case study (Doctoral dissertation). Available from ProQuest Dissertations and Theses database.