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# Business Ethics, Corporate Philosophy and Regulatory Challenges in the Confectionary Industry: An Evaluation of the Bread Market in Nigeria

AKINBOLA, OLUFEMI AMOS
Department of Business Management, School of Business,
Covenant University Ota, Canaan -land, Ota, Ogun State, Nigeria
femi.akinbola@covenantuniversity.edu.ng,
Tel: +234-8036409449

OYEWUNMI, OLABODE ADELEKE
Department of Business Management, School of Business,
Covenant University Ota, Canaan -land, Ota, Ogun State, Nigeria
olabode.oyewunmi@covenantuniversity.edu.ng,
Tel: +2348132132557

AMAIHIAN, AUGUSTA BOSEDE
Department of Business Management, School of Business,
Covenant University Ota, Canaan -land, Ota, Ogun State, Nigeria
augusta.amaihian@covenantuniversity.edu.ng
Tel: +234-8038466420

**Abstract**

This study sets out to identify why - in the process of "doing business"- most organizations in Nigeria resort to offering sub standard products to the public, particularly as regards food products. This approach allows businesses to make excess profit without recourse to best ethical practices, the supposed corporate philosophy of their organizations, and to the detriment of the customers. Indiscriminate profit maximization" mentality is now on the increase within the confectionary industry in Nigeria; thus the paper considered the theory of public interest and gives an insight to Kant's ethical philosophy with a view to critically evaluate the role of The National Agency for Food and Drug Administration and Control (NAFDAC); the agency charged with the responsibility of upholding best ethical practices among confectionary and related industries in Nigeria. The study also identified some lapses in the discharge of NAFDAC's regulatory functions which have contributed to the incidence of unethical practices among Nigerian business organisations. The paper therefore recommends that NAFDAC operations be re-evaluated for better operational performance.

**Key Words:** Business Organizations, Confectionary, Corporate Philosophy, Ethics, Public Interest, Regulatory Agency.

## 1.0 Introduction

Many businesses all over the world have gained bad reputation just by supposedly "being in business". 'Making money' in business is not wrong in itself, but some people and even organizations go into businesses solely or exclusively for money making purposes with little regard for the rules of engagement. Several businesses and corporate organisations conduct their business activities from these perspectives; thus, the issue as regards the place of 'business ethics' in business has been at the front- burner in major conferences, journal publications, books, the media and seminars in higher institutions of learning. The premise on which these discussions are initiated stems from the general notion that ethics in the world of business organizations involves "ordinary decency" which encompasses such areas as integrity, honesty and fairness, (Steinberg, 1994)a factor which is rapidly eroding away from business and corporate organisations in the world and in Nigeria in particular.

Business ethics reflects the philosophy of a business, one of whose aims is to determine the fundamental purposes of a company. If a company's purpose is to maximize shareholder returns, then sacrificing profits for other fundamental matters is a violation of its fiduciary responsibility. Corporate entities are legally considered as persons across several jurisdictions in the world. In the same vein, 'corporate persons' are legally entitled to the rights and liabilities due to citizens as persons. Milton Friedman, from an economist perspective notes that the corporate executives' "responsibility... generally will be able to make as much money as possible while conforming to the basic rules of the society, both those embodied in law and those embodied in ethical custom" Friedman, (1970).This has not been the case for most corporate organizations lately. Friedman, (1970) also said, "the only entities who can have responsibilities are individuals… A business cannot have responsibilities. So the question is, do corporate executives, provided they stay within the law, have responsibilities in their business activities other than to make as much money for their shareholders as possible? To this questions Friedman, (1984) and Bevan, (2008) answers are in the negative. A multi-country survey conducted by Friedman, (2011) found support for this view among the "informed public" ranging from 30 to 80%. The answers to these questions for Nigerian business organizations, is one of the central focus for this paper.

Duska, (2007) however views Friedman's argument as consequentialist rather than pragmatic, implying that unrestrained corporate freedom would benefit the most in the long term. Similarly, author and business consultant, Peter Drucker observed, "there is neither a separate ethics of business nor is one needed", Drucker, (1981) implying that standards of personal ethics cover all business situations. However, Peter Drucker in another instance observed that the ultimate responsibility of company directors is not to harm—*primum non nocere*Drucker, (2005). Another view of business is that it must exhibit corporate social responsibility (CSR): an umbrella term indicating that an ethical business must act as a responsible citizen of the communities in which it operates even at the cost of profits or other goals.(Pinnington, and Lafferty, 2002).

In several jurisdictions of the world, corporate entities are legally treated as persons in some respects. For example, they can hold title to property, sue and be sued and are subject to taxation, although their free speech rights are limited. This can be interpreted to imply that they have independent ethical responsibilities. This corporate law perspective represents one of the aspects of corporate regulation that has not been fully exploited in Nigeria. Thus, businesses and organizations have taken advantage of this regulatory gap to offer subjective definitions to the meaning of business and ethical practices. The need to address this misconception is one of the objectives for which this study is conducted. Duska, (2007) has however argued that stakeholders have the right to expect a business to be ethical; if a business has no ethical obligations, other institutions could make the same claim which would be counterproductive to the corporation

Ethical issues as it concerns businesses, organizations and manufacturing industries in Nigeria have lately been on the front burner due to the alarming rate at which most private companies and organizations have neglected to ensure that, the products and production processes of their industries do not needlessly cause harm. Reports about the outbreaks of diseases causing illnesses of various kinds - as a result of products from these companies which failed to meet with basic ethical standards and quality– have been recently recorded to be inimical to the general public. The recent case of 'Lagos killer bread' which was responsible for the loss of lives in Nigeria is one of the main reasons for conducting this study. This study will argue that the various regulatory agencies empowered to check, control and regulate these bread industries have failed in carrying out their regulatory responsibilities which includes overseeing, maintaining and ensuring compliance with stipulated standards for organisations and businesses concerned. Consequently, this paper advances the view that they are partly responsible for the deaths and calamity recorded recently in this sector.

The study critically assessed the role of The National Agency for Food and Drug Administration and Control (NAFDAC) - an agency established by Decree No 15 of 1993, now referred to as the NAFDAC Act CAP N1 LFN, 2004, and vested with the powers to "regulate and control, importation, exportation, manufacture, advertisement, distribution and sales and use of food, drugs, cosmetics, medical devices, bottled water and chemicals" – in perpetuating the evil that now exist in the Nigerian bread making industry. The paper further focuses on ascertaining the continued relevance of NAFDAC as a regulatory agency in Nigeria, particularly in light of the rising cases of food poisoning in the confectionary industry. Also noteworthy, is the public outcry as regards NAFDAC and other relevant agencies on the need to plug the regulatory loop holes in this sector which apparently affects a wide spectrum of people.

The study will also examine why the sense of ethics in businesses and organizations have been neglected and abandoned in preference to 'making and amassing wealth' for shareholders. Wealth maximization which is a major objective of many firms is not usually considered from the perspective of "moral duties" that a producing organization owes the market which it serves. Kant's theory (1785) on ethical philosophy is based on the view that the only intrinsically good thing is a good will; therefore an action can only be good if it is principled on good intention. Thus, the excessive wealth maximization drive of certain business individuals negates ethical standards. In essence, such an outlook de-emphasizes the importance of complying with the moral duties owed to public in the course of conducting one'sbusiness activities.

## 2.0 CONCEPTUAL CLARIFICATIONS

### 2.1.1 Business Ethics

Business ethics could be referred to as written and unwritten codes or principles and values that govern decisions and actions within a company. In the business world, the organization's culture sets standards for determining the difference between good and bad decision making and behaviour. In the most basic terms, a definition for business ethics narrows down to knowing the difference between right and wrong and choosing to do what is right. The phrase 'business ethics' can be used to describe the actions of individuals within an organization, as well as the organization as a whole, (Marcoux, 2003).Business ethics, also known as corporate ethics is a form of applied ethics or professional ethics that examines ethical principles and moral or ethical problems which arise in a business environment. It applies to all aspects of business conduct and is relevant to the conduct of individuals and entire organizations. Business ethics as a discipline has been conceived as the study of proper business policies and practices regarding potentially controversial issues, such as corporate governance, insider trading, bribery, discrimination, corporate social responsibility and fiduciary responsibilities. Business ethics are often guided by law, while at other times, they provide basic frameworks that businesses may choose to follow in order to gain wide public acceptance.

Ethics is a philosophical term derived from the Greek word "ethos" meaning character or custom, this definition is germane to effective leadership in organizations in that it connotes an organization's code which conveys moral integrity and consistent values in service to the public. Ethics generally, are moral guidelines that are set to guide individuals' and organizations' actions and operations. But ethical issues are not as simple as they seem, they are indeed complex. In fact, ethics is a controversial issue, in that, what could be ethical to one organization may be unethical to another, (Ronald, 1992).Behaving in an ethical manner is however seen as part of the social responsibility of organizations, which itself is hinged on the philosophy that organizations ought to impact the society in ways that transcend the profit maximization objectives, (Adenubi, 2000). Morals spring virtually from every decision and managers are encouraged to have moral obligations towards an organization performance and that of the society at large. By this, organizations are able to support and assist the society to imbibe the ethical culture which is in the interest of everyone, (Oladunni, 2000). For an organization to move forward in the aspect of performance, it is important for such an organization to have a good understanding of ethics and to take it seriously as this can undermine the competitive strength and capability of the organization.

### 2.1.2 Corporate Philosophy

The idea of a corporate philosophy is subsumed in the core values which an organization or a group of people decides to adopt as the guiding principle which directs and regulates the purpose for their existence. The proclamation is often captured in a document which outlines a firm statement encompassing, in most cases, the legal, cultural, environmental and religious facets of all human endeavours as it affects the shareholders, the customer and the employees of certain organizations.Companies in the recent times have re emphasized the need to market their corporate philosophy as this has been identified as one of the avenues to boost the acceptability and marketability of businesses and organizations. Why this trend is not popular among Nigerian businesses and organizations is captured within the context and focus of this paper.

## 2.2THEORETICAL FRAMEWORK

### 2.2.1Public Interest Theory

This theory of economic regulation as propounded by Pigou (1932) is rooted in the perception that government is expected control industry players in the interest of the public. It further proposed that government must intervene to regulate markets particularly in circumstances when markets are unable to regulate themselves. In the real sense, no industry can effectively regulate itself without some measure governmental oversight, particularly where the activities of the businesses affect a broad spectrum of the society. There are many instances of failed regulation resulting to what is so-called "market failures" which usually occur where the price mechanism that regulates supply and demand breaks down as a result of business profiteering, forcing government to take action.

Furthermore, as regards governmental regulation of a particular industry, natural monopolies are usually created because it is often ascribed to the businesses that are capable of influencing governmental agencies, and consequently leading to the most prominent market cum industry failure. Natural monopolies occur when the fixed costs of supplying a good are so great that it makes sense for only one firm to supply that good. For example the ban of some ingredients of bread can result to the price increment of some other complementary elements that makes complete bread. Also firms that have the capacity to import the required elements for bread ingredients have the tendencies to increase prices there by negating the purpose of the regulatory framework, and thus creating a platform for businesses to generate undeserved profits.

However, the public-spirited vision of the public interest theory of regulation began to be challenged systematically in the early 1970s when researchers suggested that the individual regulatory agencies of government did not work for the public interest at all. Instead, they worked for private interests who actually demanded to be regulated as way of enhancing profits. It was further argued that each individual government agency was "captured" by the leading organized interest (a company or business association) in the industry over which a particular agency operated (Stigler 1971).

## 3. Discussions

### 3.1 The Bread Making Industry In Nigeria

Bread is one of the most widely consumed food products in the world and bread making technology is probably one of the oldest technology known (Selomulyo and Zhou, 2007). It is an important staple food for many countries. The product is basically made of hard wheat flour, yeast, fat, sugar, salt and water (Badifu et al., 2005). It is a cereal product that is naturally low in protein and nutritionally not a balanced diet because it is low in lysine, an essential amino acid (Giami et al., 2003, Agu et al., 2010).

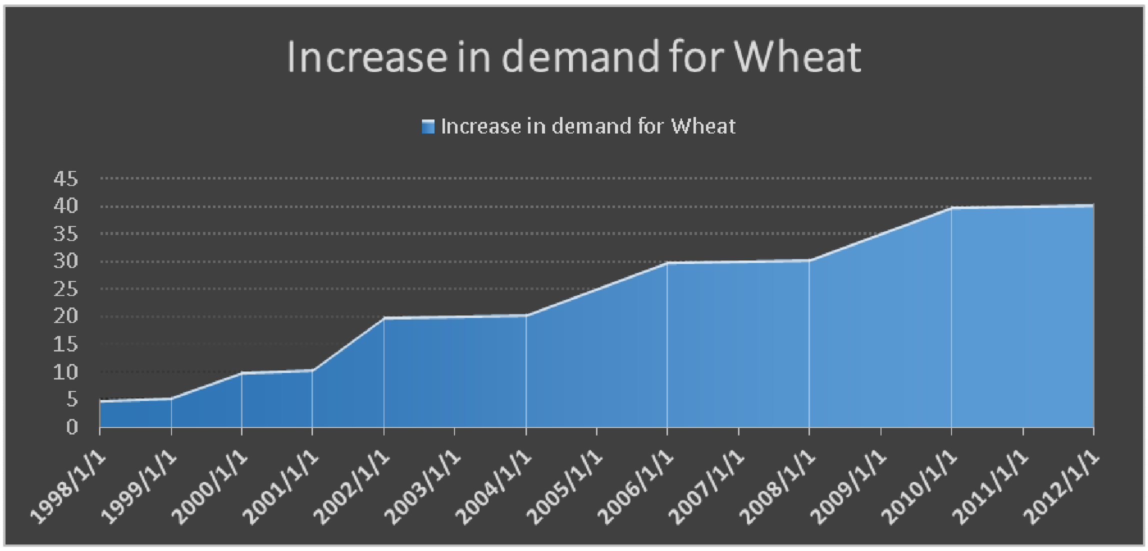
However, evidence from food consumption survey in Nigeria indicated that there is a growing increase in the consumption of bread in Nigeria (Anyika andUwaegbute, 2005). The survey, also revealed an increased tendency among children and adults to move away from traditional eating pattern of three meals a day to eating snack foods such as, bread and biscuits. Kansas (2006) also reported that increase in consumption of bread, cookies and pasta is fastest in cities where they are now considered convenient foods. The preference for bread (apart from the taste and good eating quality) almost certainly reflects the convenience it offers to urban and probably some rural consumers, requiring no preparation (Anyika and Uwaegbute, 2005).

The rising demand in bread consumption and the attendant demand for wheat to satisfy the growing bakery industries in Nigeria have risen drastically compared to what it was in the past decade. A report from the global Agriculture Information Network (Michael, 2006:1-11) indicated a Post forecasts Nigeria’s overall wheat imports in MY2006/07 at 4.3 million tons, up from 3.8 million tons in 2006. The U.S. is expected to have a dominant share of about 3.8 million tons, up from 3.3 million tons in MY2005/06. Wheat report in MY2009/10, with sales and shipments as at April 2009 stands at a record 3.3 million tons, up 28 percent from the previous year 2007. Wheat imports are increasing due to increased consumption of bread, pasta, biscuit products and informal cross-border exports.

Table 1

**NIGERIA, A HUGE GROWTH MARKET FOR US WHEAT**




USDA FOREIGN AGRICULTURE SERVICE Nigeria Grain and Feed Annual Nigeria's Wheat Report. Date: 4/15/2010. (Grain Report Number: NI10007)

Since 1995, per capita wheat consumption in Nigeria has more than tripled from six kilograms to 20 kilograms in 2005. New mills are being established, while existing millers are making sizeable capital investments in new milling capacity to meet future demand. Bakery operations in the country are being modernized and expanded to satisfy growing demand especially for bread. Nigeria is now a growth market and in MY2005/06 is expected to become the world's largest importer of US wheat and the world's leading importer of Hard Red Winter Wheat (HRW) for the fourth consecutive year. (Michael, 2006:1-11)

The high demand for bread in Nigeria, this paper notes, is one of the factors which have cause so many bread making industries to take advantage of the high demand for bread to overlook most, if not all the standard regulations put in place by the regulatory agencies to ensure quality of the products and safety of the customers and final consumers of the bread in the market, who now depend on bread as one of the constant item on the table at every meal. Kansas (2006)

**4.0The killer bread cases in Nigeria**

Several companies who operate in the confectionary industry should have no business or interest in the bread making venture due to; the poor quality of materials, lack of technical know-how and machinery. Even those without appropriate licences, have found a way to partake in the "bread making business". The regulatory bodies and agencies that should be responsible for ascertaining the quality and standards of these companies and organizations have, for one reason or the other, failed to scrutinize and restrict the operations of these illegal bread making outlets. The resultant consequences of these lapses by the regulatory agencies have been very injurious to the health of bread consumers. In a study conducted by (Emeje, M. et al, 2010:394-397),some of the harm done to the consumers of such poor quality bread include, in the first category: effects related to non-cancer effects. This includes its effect on the nutritional quality of bread. It degrades vitamins A2, B1, B2, E and niacin which are the main vitamins available in bread (IARC, 1999). Studies (IARC, 1999) have shown significant differences in essential fatty acid content of flour treated with bromate or in bread made from flour containing bromate. In humans, potassium bromate can cause cough and sore throat when inhaled (Atkins, 1993)·Abdominal pain, diarrhoea, nausea, vomiting, kidney failure, hearing loss, bronchial and ocular problems, as well as redness and pain - both in eyes and skin. These are some of the other non-cancer health problems associated with ingestion of potassium bromate (Atkins, 1993). In the second category, numerous studies have revealed the potential of potassium bromate to cause cancer in experimental animals and in humans (CSPI, 1999; Watson, 2000).

The recent killer bread related case as captured by Yafugborhi, (2013), brings into focus the regulatory profile of NAFDAC. It also provides reasonable evidence to suggest or imply that various regulatory bodies, particularly NAFDAC which is empowered to regulate the bread market, have not sufficiently met the expectations of the public. This conclusion is based primarily on the construction of the functions and responsibilities ascribed to NAFDAC by the relevant enabling statute and regulations. The (NAFDAC Act 2004: Part II, Section {b-c}) expressly provides for the "appropriate" discharge of the regulatory functions of the agency as regards issue of, investigating, testing, and quality control of chemicals, raw materials and other regulated products. Thus, the term "appropriate" clearly indicates that NAFDAC is substantively empowered to discharge these specific functions in any reasonable manner that would ensure practical and effective regulation with a view to secure compliance on the part of the relevant businesses within its purview or jurisdiction.

It came to light in this case, that from the time of "suspicion", of non-compliance, to a "thorough examination" of the suspected contaminated products, and up till the point of physical "re-examination" of the "contaminated bread improver"; a period of about 5 months (January-May) had elapsed. It is noteworthy, that this time frame does not take into account further procedures that will culminate in the destruction of the contaminated products, and possible prosecution of the offending parties.

The question then is whether NAFDAC has discharged its functions effectively in light of its inspection and investigative powers. It is also brings to the fore issues of credibility and veracity of NAFDAC findings in such circumstances, particularly where it is evident that specific functions were not timeously discharged. It suffices to say that for NAFDAC to ensure due compliance based on the relevant law and regulations, it must react appropriately and pro-actively to probable cases in order to mitigate the incidence of non-compliance to a minimum.

Moreover, NAFDAC has also failed to justify the huge investment in tax payer's money for the continued sustenance of the agency.Ojukwu, and Udoh, (2005) among other numerous reports noted that:

> "NAFDAC raised alarm over the flooding of the markets nationwide by killer bread baked by unscrupulous elements". The agency claimed the samples of the bread obtained from various market contained harmful substance called potassium bromate which causes abdominal cancer, thyroid cancer and liver cancer… Interestingly, NAFDAC findings showed that notable bread makers indulged in the use of the poisonous substance as enhancer but deceive the consumer with labels indicating that the bread is bromate free. Consequent upon these shock findings, NAFDAC descended on the bakers yesterday in Lagos and sealed off 12 popular bakeries scattered in and around Lagos, over alleged use of the banned substance. One of the renowned bakeries, Health Production and Farms Limited, makers of "Freshbake" bread was among those who fell to the hammer of the agency. Addressing newsmen during the exercise, NAFDAC's chief regulatory officer, Establishment and Inspectorate Division, Mrs.AbisolaAdekoya said "the agency has intensified nationwide crack-down on users of potassium bromate in bread making following recent surveillance activities and laboratory tests indicating widespread use of bromate as bread improvers by bakers. The agency also regretted that "despite all warnings and enlightenment campaigns carried out on the health hazards of potassium bromate, some bakers still use the toxic product for baking bread".

The report also indicated over sixteen bakeries in Lagos state amongst others across the nation which had to be closed as a result of their use of harmful and banned substances in the making and manufacturing of bread. It is thus quite evident the harm that these bakeries - most of which are operating illegally and without the necessary regulatory approval – have already inflicted harm on their unsuspecting customers in the society, under the watchful eyes of the following regulatory bodies: Standards Organisation of Nigeria (SON), Consumer Protection Council (CPC), Nigerian Drug Law Enforcement Agency (NDLEA) and The National Agency for Food and Drug Administration and Control (NAFDAC).

Thus, in the light of these developments, it is not unreasonable to question why the government of Nigeria continues to dedicate considerable budgetary allocations towards the continued existence of these agencies, NAFDAC inclusive, since they have consistently delivered or performed far less than that for which they were established.

**4.1Regulation of Businesses in Nigeria**

Government regulation of business organizations is a usual or customary practice, and is in fact necessary, in as much as the regulatory functions of the relevant agencies do not amount to control of, and interference in the activities of the affected businesses.

It will suffice to say in this context, that there is a practical and legal approach to achieve the parallel between regulation on the one hand, and interference on the other. Thus, it is instructive to note, that once businesses are registered, particularly those regarded as "corporate entities" they assume all the attributes of a legal or juristic corporate personality, which in effect, operates to separate or distinguish the business entity from the natural persons running the affairs of the business (CAMA, 2004: Sect, 37).

However, there are exceptional circumstances, in which the "corporate personality" of the businesses is subject to the scrutiny or due inspection of the law. The courts, subject to the due application of an aggrieved party, will in specific circumstances, decree or order the "lifting of the veil of incorporation" of the non-compliant business. The court order thus makes it possible for legal proceedings to be instituted against the company or other persons that have not complied with the restrictions stated in the company's memorandum (CAMA 2004: Sect, 40{1}).

The underlying basis for such an order by the court rests on the reasoning that; as a matter of principle, interested third parties are generally entitled to view or see those members who own, and officers running the affairs of the company; and that the composition of the company's constitution is also available for requisite inspection which enables interested persons to ascertain the legal objects of the company and whether due compliance with such objects is being achieved.

Thus, in specific circumstances as determined by the court, NAFDAC as an interested party can appropriately institute legal proceedings with a view to ensure compliance by a company or persons with the memorandum; or as means of preventing a breach of the memorandum by the same(CAMA 2004: Sect, 40 (1) {d}).

In practical terms, the regulatory role of government is by law, delegated to, and discharged by specialized agencies purposely established to oversee, maintain and ensure compliance with stipulated standards by the certain regulated business entities under the jurisdiction of the agency. Therefore, it should be noted that specific laws and regulations provide the basis for regulatory intervention by the appropriate agencies depending on the peculiarities of each situation. The applicable laws also vary depending on the objects or activities of the organization in issue; and by implication, also determine the appropriate regulating authority amongst other associated matters such as; establishment, structure, composition, powers and functions of the regulatory agency. Thus, the main or central agency under focus in this paper is the NAFDAC.

NAFDAC is vested with diverse powers of regulation with respect to several aspects of the operations of certain regulated business ventures (NAFDAC Act, 2004: Part II, Section 5{a})· The regulatory function of the agency is predicated on the need to ensure that, products of regulated businesses comply with standard specifications; are safe for consumption; and measure up to the relevant quality assurance standards. In discharging its functions, the agency is also empowered to conduct tests on the raw materials and production processes at multiple business locations with a view to ensure quality control in the food industry (NAFDAC Act, 2004:Part II, Section 5{b}).Another important aspect of NAFDAC's regulatory status, which is expressly captured in the enabling law, centres on the issue of registration and certification. In essence, for specific businesses, such as bread manufacturers, they have to go through a process of inspection, testing and quality assurances before the products are duly registered and certified as being fit for consumption. Subsequent to this, NAFDAC would usually issue the relevant documents upon registration and certification as evidence of the fact the businesses have been lawfully granted the authority to manufacture the products as specified. The product in issue would also usually bear a NAFDAC Number as a form of attestation that due procedure has been complied with before the product is released into the market space (NAFDAC Act, 2004: Part II, Section 5 {e-g}).

The investigative and inspection powers of NAFDAC are central to the effective performance of its regulatory functions. This prevailing status, enables the agency to objectively appraise the state of business premises for food production and the raw materials utilized for producing regulated consumables (NAFDAC Act, 2004: Part II Section 5{c-d}). NAFDAC has also deemed it necessary to synergize or collaborate with other agencies in order to facilitate compliance with and enforcement of its quality standards (NAFDAC Act, 2004: Part II, Section 5 {l}). In adopting a partnership approach to regulation, NAFDAC recognises that it may not in the short term, have the requisite capacity to achieve all of the objectives for which it was established. This fact is most evident, where compliance can only be achieved by adopting direct physical measures as discharged by trained law enforcement officers in other government agencies such as the Nigerian Drug Law Enforcement Agency, (NDLEA) Nigerian Customs and Excise, Nigeria Police Force, (NPF) amongst others (NAFDAC Act, 2004:Part II, Section 5{l}).

An exposé on the powers and functions of NAFDAC indicates that it has wide and discretionary powers in the discharge of its regulatory functions. Such an outlook should adequately deal with situations that are not expressly captured in the enabling laws, but which can be construed as being necessary and expedient in the course of delivering the objectives and intentions of the NAFDAC Act (NAFDAC Act, 2004:Part II, Section 5 {t}).It is in the light of allthese privileges and powers that this paper cannot reasonably exonerate NAFDAC for not achieving the goals for which the agency was created. Moreover, health centres and hospitals have continued to record high rates of carcinogenic cases and other related health challenges resulting from inhaling or eating food (bread) contaminated by harmful or banned substances that are subject to the regulatory purview of NAFDAC (Emeje, et al 2010).

## 5.0 CONCLUSIONS & RECOMMENDATIONS

### 5.1. Summary

The study in this paper set out to assess the continued relevance of NAFDAC, a regulatory agency in Nigeria in light of the unabated cases of food poisoning and several other regulatory issues which have persisted for over 12 years since its second commissioning by the Obasanjo Administration. The discussion on regulatory challenges of confectionary industries in Nigeria provided a veritable basis to identify the major causes of the poor sense of 'ethics' in business and amongst Nigerian businessmen. Our findings necessitated the adoption of the public interest theory which highlights regulatory inefficiencies as it applies to NAFDAC.

### Conclusions

In light of the manner in which most confectionary business organisations in the country have continued to conduct their businesses which can be regarded as injurious to the public; the study identified that the failures and the inefficiency of NAFDAC as an agency charged with the responsibility to regulate and control importation, exportation, manufacture, distribution and sale and use of food, drugs, cosmetics, medical devices, bottled water and chemicals, have also contributed to the growing poor ethical business sense among Nigerian confectionary businesses and organizations.

The paper concludes that businessmen and organizations who routinely and without any reservations exploit their customers, lack the virtues of honesty, integrity, justice and compassion which are necessary standards for doing enduring business. Nigerian businessmen and organizations must therefore strive attain the middle ground in their business endeavours, which is essential to accessing the global market.

### Recommendations

1. The present National Agency for Food and Drug Administration and Control (NAFDAC), needs to be revaluated to meet rising new and evolving challenges in the confectionary industry. The agency needs a reorientation on the need for a proper understanding of the aims and objectives of the agency and its role in nation's building and national development.
2. Kant's ethical philosophy theory is recommended to all businessmen and organizations in Nigeria since this study finds in the model / theory, a viable framework which has the capacity to assist businessmen and organizations identify and implement the essential duties in the course of conducting their business affairs.

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