

EDO JOURNAL OF ARTS, MANAGEMENT AND SOCIAL SCIENCES (EJAMSS)

VOL. 4 No. 1, 2022

© EDO JOURNAL OF ARTS, MANAGEMENT AND SOCIAL SCIENCES

VOL. 4 No. 1, 2022

All rights reserved.

The rights of the journal and those of the contributors are hereby expressed. No part of this journal may be reproduced in any form or by any means, except for brief quotations in printed reviews, without the prior permission of the publishers.

ISSN: 2672-5593

The informations provided in this journal are exclusively those of the contributors and do not in any way represents that of the journal.

Published by

Edo Journal of Arts, Management and Social Sciences, Faculty of Arts, Management and Social Sciences, Edo State University Uzairue. Km 7 Auchi-Abuja express Way, Iyamho-Uzairue, Edo State, Nigeria. Email:

EDITORIAL COMMITTEE

Editor-in-Chief

Dr. Andrew Asan Ate (Associate Professor)

Editor

Dr. Solomon Awuzie

Editorial Advisory Board

Prof. Godwin Vaaseh

Prof. David Umoru

Dr. Alexander Dabor

Dr. Anthony I. Emhenya

Dr. Olukayode Abiodun Faleye

Dr. Wilson Ebhotemhen

Editorial Consultants

Prof. S.M. Omodia

Prof. M.A. Okhakhu

Prof. J.U. Azelama

Business Managers

Dr. Harriet Efanodor-Obeten

Dr. Williams O. Odiwo

Secretary

Rev.Fr. Dr Peter Egielewa

Treasurer

Dr. (Mrs)Anthonia I. Otsupius

Table of Contents

INTRODUCTION

Arms Trafficking and Security Management in Nigeria

Adebukola Olubunmi Ayoola

Sacred Natural Sites and Social Institutions in Nigeria: A Historical Reflection on Erin Ijesha Water Fall

Dayo O. Akintomide and Olukayode A. Faleye

The Implications of Tense Usage on Students' Performance in Written English: The Kogi State College of Education, Ankpa Perspective

Idegü A. Solomon and Salifusunday Achor

An Assessment of the Factors Influencing the Adoption of E-Marketing on the Performance of Retail Outlets in Akure Mall, Akure, Nigeria

Edamisan Olowofeso

Budget Delay in Nigeria: Who is to Blame?

Lawal Saleh

Personnel Management and Polytechnic Efficiency in South- South, Nigeria

Ozekhome Gabriel Igechi and Ibukun Lynda Wilson-Uade

Audience Perception of Media Campaign on illegal Migration of Nigerians to Europe

Joseph Omoh Ikerodah, Chioma Charity Agboh, Rosemary Ordu-Chimenem and Fatima Mohammed Rasheed

Firm Value and Tax Aggressiveness in Nigerian Deposit Money Banks

Monday Olade Izevbkhai and Godwin Ohiokha

Effects of Selected Music Videos on Nigerian Youths

Asan Andrew Ate and Eugene Atirene

The 1999 Constitution and the Challenges of the Development of Local Government System in Nigeria

Abdulazeez Alao Adekola

Triangulation as a Tool for Validity Testing in Social Science Research

Ogbeide Frederick and Imuetinyan Sophia Osayomwanbor

Voluntary Disclosures and Finance Cost of Nigerian Consumer Goods Companies

Ikponmwosa Michael Igbinovia and Iria Michael Inegbedion

Welfare Implication of Inflation, Unemployment and wages in Subsaharan African

Kelvin Osemudiamen Ogbeifun and Evelyn Nwamaka Ogbeide-Osaretin

Family Communication Pattern and Parental Attachment: A Theoretical Perspective on Insecurity in Nigeria

Oluwadare Oladipo Oguntomisin

CEO Attributes and Financial Reporting Quality among Deposit Money Banks Listed in Nigeria Stock Exchange

Agbonrha-Oghoye Imas Iyoha and Sadiq Oshoke Akhor

Business Succession Planning and the Survival of Small and Medium Enterprises: Evidence from Southeast, Nigeria

Victor Osadolor and Kenneth Egwuatu Ogbonna²

Leadership Class, Governance And Human Security In Nigeria's Fourth Republic: An Appraisal

John E. Anegbode And Asaba Ebilade Victor

The Situational Imperative of Contextual Certainty of Human Knowledge

Adekunle A. Ibrahim and Samuel Otu Ishaya

Climate Change and Women in Nigeria

Ifeyinwa Arum and Nnenna Sandra Eze

Public Perception of the Effectiveness of EFCC Fight Against Financial Corruption in Nigeria: Ikpoba Okha Local Government Area of Edo State

Efosa Paul Etinosa-Okankan

Introduction

Edo Journal of Arts, Management and Social Sciences is a scholarly multidisciplinary journal that is published by the Faculty of Arts, Management and Social Sciences at Edo State University Uzairue. The journal does not only publish quality articles from the subfields of Arts, Management and Social sciences, but it seeks to provide the interconnectedness that exists in these subfields. Since 2019 when it published its first volume, the journal has continuously engaged with discourses on nation-building and development. The journal adopts these in order to respond to the myriad of contemporary issues that affect Nigeria, Africa and the world. This Issue (Vol. 4 No.1) has not only reflected the connection that exists in these disciplines, but it has particularly engaged with discourses on Nigeria's development. The very first article in the Issue is written by Adebukola Olubunmi Ayoola and it engages with the discourse on how the proliferation of Small Arms and Light Weapons in Nigeria has caused Nigeria's insecurity. The article reveals that the weapons which were usually illegally transferred, acquired and smuggled across Nigerian porous borders are responsible for issues of banditry, militancy, Fulani herdsmen attacks, insurgency and other security challenges in Nigeria. While examining the impact of sacred natural sites on Nigeria's economic development, the second article written by Dayo O. Akintomide and Olukayode A. Faleye focuses on Erin-Ijesha waterfall, which is located in Erin-Ijesha community, Osun State, Nigeria and its impact on Erin-Ijesha economic development. The article concludes that sacred natural sites such as Erin-Ijesha waterfall are symbolic landscapes of social institutions in Nigeria.

In order to show the impact of language on Nigeria's development, Idegu A Solomon and Salifusunday Achor's article focuses on the implications of the tense usage on Nigerian students' performance in written English, using the Kogi State College of Education, Ankpa as a case study. The article finds out that Nigerian students indulge in excessive pidginisation of English and recommends the obvious necessity to imbibe constant learning of tenses with a view to ameliorating the challenges facing them in written English. The fourth article which is written by Edamisan Olowofeso investigates the factors that influence the adoption of E-Marketing on the performance of retail outlets in Akure Mall. It reveals that mobile marketing, social network marketing, internet display are the most used E-market component among retail outlets in Nigeria and then recommends that retail outlets that are yet to implement the E-Marketing strategies need to start their involvement by inviting their customers to join their social media community to ensure effective marketing of retail products. Lawal Saleh's article, on the other hand, examines the issue of budget delay in Nigeria vis-à-vis the institutional response to such delay. The article does not only find out that budget delay in Nigeria is a compounded

issue emanating from the loopholes in the regulatory framework and the executive and legislative institutional practice but it recommends a modification of the regulatory framework to accommodate a defined timeframe for budget submission passage and assent for timely implementation. Ozekhome Gabriel Igechi and Ibukun Lynda Wilson-Uade's article also engages staff management practices in Polytechnics in South-South Nigeria. It also finds out that staff personnel services in Polytechnic are not good enough and need improvement. It concludes that Polytechnic administrations do not retrain staff so that they could grow as professionals. It suggests that staff personnel services be geared toward getting the most out of the workforce.

Ikerodah et al's article examines the perception of the media audience in relation to their campaign against illegal migration of Nigerians to Europe. The article reveals that poverty, unemployment, insecurity and terrorism are major factors that propel Nigerian youths to leave the country through illegal means. It also reveals that media campaign on illegal migration in Nigeria has been very effective and the audience perception of the media campaign is favourable. The article urges the Nigerian government to provide more infrastructures and create employment opportunities for its teeming youths to prevent them from fleeing the country at every slightest opportunity. Monday Olade Izevbkhai and Godwin Ohiokha's article also provides evidence on the tax aggressiveness and firm value of listed Deposit Money Banks (DMBs) in Nigeria using panel data from 2016 to 2020. The article concludes that there is need to ensure that tax planning is part of firms' corporate strategy. This is because it will enhance their firm value by reducing the tax burden from multiple tax or miscalculation of tax payable. Also, tax audit should be carried out by well-trained tax accountants. According to the article, this is necessary in order to avoid the payment of excessive tax and to ensure adequate spending of the tax savings in viable investment opportunities. Asan Andrew Ate and Eugene Atirene's article examines the role of music in the lifestyles of the Nigerian youths with particular emphasis on selected music videos on youths. It evaluates the degree to which lyrical contents, lifestyles and dress codes of selected musicians influence the youths as well as the effects of popular religious and secular music on Nigerian youths. The article recommends that there should be a social engineering in the lives of the Nigerian youths in terms of public enlightenment campaign from government and Non-Governmental Organisations to discourage youth from copying negative lifestyles and dress codes from music artists. Abdulazeez Alao Adekola's article also looks at the 1999 Constitution and the challenges of the development of Local Government system in Nigeria. It reveals that Local Government in Nigeria is faced with a number of constitutional obstacles and influences and then concludes by providing policy alternatives to those identified challenges for the Local Government to develop and deliver its expected responsibilities to the people.

Ogbeide Frederick and Imuetinyan Sophia Osayomwanbor's article focuses on triangulation as a tool for validity testing in social science research. It reveals that triangulation entails the use of several data sources or methods in an examination to

achieve acceptable result. It can involve the use of different research techniques. It notes further that with triangulation method or technique, cross-checking, confirmation and completeness can be achieved because it balances two or more different types of research so as to improve validity of the results. Ikponmwosa Michael Igbinovia and Iria Michael Inegbedion's article ascertains the extent to which voluntary disclosure of Social and Environmental Information (measured by the sustainability disclosure index, an adaptation of the Global Reporting Initiative (GRI) framework) influence the finance cost (measured by the finance cost to revenue ratio) of Nigerian firms. Kelvin Osemudiamen Ogbeifun and Evelyn Nwamaka Ogbeide's article examines the welfare implication of the real wages, inflation, and unemployment in sub-Saharan African countries, such as Nigeria, from 2001 to 2020. Oluwadare Oladipo Oguntomisin's article discusses the insecurity in Nigeria. It observes that the complexity of insecurity in Nigeria requires a multi-disciplinary approach. It notes that the failure of the military to decimate insecurity in the past few years not only justifies the need for robust approach in dealing with insecurity, but validates the fact that deploying law enforcement agents alone to address insecurity will yield minimal success. It then posits that engaging family factors which contribute to the development of juveniles is another way to address criminality and insecurity. The article concludes that interrogating the interaction between family communication patterns and parental attachment as risk factors in juvenile delinquency holds potential in combating insecurity in Nigeria at the macro-level. Agbonrha-Oghoyeimas Iyoha and Sadiq Oshoke Akhor's article investigates the relationship between the financial reporting qualities of Chief Executive Officers of Deposit Money Banks listed in the Nigerian Stock Exchange as at 31st December, 2020. The article concludes that more concerted effort should be made to contain the agency problem that exist between CEOs and shareholders in order to further strengthen the board of directors.

Victor Osadolor and Kenneth Egwuatu Ogbonna's article posits that business succession planning of small and medium scale enterprises is associated with the transfer of ownership and management from one generation to another and has been found to contribute to an enterprise's growth and survival. However, the rate at which most small and medium scale enterprises derail and become extinct soon after being established leaves less to be desired. John E. Anegbode and Asaba Ebilade Victor's article reflects on Nigeria's leadership challenge with a particular focus on Nigeria's fourth republic. The article concludes that Nigeria can only see better days if her current leaders turn a new leaf and provide accountable governance. Adekunle A. Ibrahim and Samuel Otu Ishaye's article, on the other hand, examines the certainty principle of knowledge, which states that if you know P, you have to be absolutely certain about the P. The article posits that to know P, in the certainty principle of knowledge, is to have no doubt about P. The article examines this issue against the backdrop of the mental nature of knowledge. It establishes the situational imperative of the knowing process in order to articulate the idea of "contextual certainty" as an appropriate standard of certainty for human knowledge. The article concludes that we should cloth certainty with the garment of contextuality so

as to give it a human face. Ifeyinwa Arum and Nnenna Sandra Eze's article, on the other hand, investigates how climate and environmental hazards affect women. It concludes that women should be trained on climate and environmental matters so that issues on climate and environment that affect women can be prioritised. E. Etinosa-Okankan's article, which happens to be the last in the volume, examines the public perception of people on the effectiveness of the EFCC in the fight against financial corruption in Nigeria. It concludes with a perception of the EFCC as ineffective because of government interference. From the foregoing, the journal has been able to bring together scholarly cross-fertilizations of ideas for nation-building. Not only is each of the articles contained in this Issue (Vol.4 No.1) engaging and thought provoking, but together the articles have provided insightful multidisciplinary discourse on Nigeria's challenges as well as the need to proffer solution to them.

Dr Solomon Awuzie

June, 2022

ARMS TRAFFICKING AND SECURITY MANAGEMENT IN NIGERIA

Adebukola Olubunmi Ayoola

Department of International Relations

Obafemi Awolowo University, Ileife

bukkyayoola2014@gmail.com, bukyayoola@yahoo.com

Abstract

The myriads of security challenges in Nigeria today are being carried out with the use of illegally transferred and acquired Small Arms and Light Weapons (SALWs) that were illegally smuggled across Nigerian porous borders. Using both primary and secondary sources of data, this paper examines arms trafficking and the challenges of security management in Nigeria. While Marxist theory of modern warfare provides the basis for the analysis, data is analysed using content analysis. Primary data was sourced through in-depth interviews of purposively selected respondents from Nigerian Custom Services, Nigerian Army, Nigeria Police Force, Nigeria Intelligence Agency and the Academia. This study addresses the gap in the historical literature as it concerns the unequal relationship between illegally trafficked SALWs and Security management in Nigeria. Findings reveal that arms trafficking fuels and aggravates issues of banditry, militancy, Fulani herdsmen attacks, insurgency and other security challenges in Nigeria and that SALW trafficking is prevalent in Nigeria because of the porous nature of Nigeria's borders.

Keywords: Arms Trafficking, Porous Borders, Illegal Migrants, Insecurity and Security Management

Introduction

Illicit transfer of Small Arms and Light Weapons (SALWs) across borders has become a major concern for the state, state actors and international organisations within the international system. The concern arose from the belief that many of the conflicts and crisis within and across states thrive on SALWs that were illegally transferred or smuggled across borders worldwide (Gustavo 2013). Coming home to Africa and Nigeria in particular, there has been a geometric increase in issues of insecurity like armed banditry, terrorism, insurgency and militancy. In the last two decades (2000 to 2020), security challenges in Nigeria are being perpetrated using SALWs that were transacted through black markets or that were illegally purchased without the knowledge of the government institutions that are responsible for procuring weapons for the state (Faleye 2018; Asiwaju 2005; Walther 2014).

Another cause for worry is the ineptitude or inefficiency of the government institutions charged with the responsibility of manning the borders and putting control measures in place to forestall or reduce to the barest minimum the smuggling activities of traffickers in and out of the country. The failure of the security agencies to also track down the traffickers as well as the end-users of SALWs further made the situation a double jeopardy for the country. Hence, this paper assesses the contributions of illegally trafficked SALWs to insecurity by examines the relationship between arms trafficking and insecurity. It also engages with the challenges illegally trafficked SALWs pose to security management in Nigeria..

Methodology

This study employs both primary and secondary data. Primary data was sourced through in-depth interview of purposively selected officials from the Nigerian Custom services, Immigration, Nigeria Police, Nigerian Army, Nigeria Intelligence Agency who are directly responsible for providing security and guarding the country against external aggression and internal insurrection as well as select expert on the subject matter from the academia. Secondary data include books, journals, and institutional publications from concerned government establishments. Data is analysed using content analyses while Marxist theory of Modern warfare provides the basis for analysis.

Theoretical Framework and Literature Review

The Marxist theory of war causation provides basis for analysis in this study. According to the Marxist perspective on war and its causes, modern warfare exists as a result of capitalism. Marx believes that all modern wars are caused by competition for resources and markets among actors of varying categories within the society. And since these resources are scarce and limited, everyone strives to outwit the others, as such engage force to achieve this objective (Fanny Coulomb and RenauldBellais, 2008). Another leading proponent of the theory, Carl Von Clausewitz, who himself was a realist, says human being are by nature aggressive and the aggressive nature of man is responsible for the anarchy in the world. This is corroborated and explained further by Waltz. He says that the already aggrieved individual is a potential terror threat because he has the inherent tendency to carry out attack if there are accessible weapons (Kyle Amonson 2018, Clausewitz et al 2008, Waltz 2001). In other words, the availability of weapons fuels the aggression in man. The non-capability and inefficiency of government and its security institutions to manage both the already aggrieved and other group of individuals as well as the movement of weapons of attack (legally or illegally) will further fuel aggression and increase incidences of attack within the state.

The above corroborates the explanation of frustration-aggression theory anchored on the inherent nature of man described by Waltz which emphasizes that the failure of the state and its institutions to address the basic needs of the citizens leads to frustration on the part of the people and thereby trigger the embedded aggression in man to take up arms

against the state either directly or indirectly. Directly by attacking the government and its agencies and indirectly by attacking the people. The reason for is to present the government as irresponsible in the sight of wider range of people within the state and internationally. These attacks come from the aggrieved groups like ethnic militias, terrorists, insurgents, illicit traffickers, kidnappers, armed bandits and even armed robbers.

The main issue of concern is the sourcing of weapons of attacks. All the listed aggrieved groups sourced their weapons illegally which brought to the front burner the challenges that arms trafficking pose on Nigeria's security. This has also led to the continuous contemplation of the efficacy of the control measures put in place to checkmate the activities of illegal arms dealers and to question how effective is the manning of borders and enforcement of regulatory guidelines for legal arms dealers in Nigeria. Also, how effective are the regional and the international initiatives like Economic Community of West Africa States (ECOWAS) which convention on SALWs is to regulate or/and control the movement of illegal arms within the sub-region (ECOWAS 1998, Chigozie 2010) as well as The United Nations Security Council (UNSC) which also raises concerns and identified SALWs as a threat to international peace (UNIDIR 2007). UNSC led other international organisations to register their concerns on illegal trafficking of SALWs with the belief that such weapons are used to organize crimes across the globe (Chelule 2014).

According to Gustavo (2013), illegal transfer of arms is responsible for 46 out of 49 International Arms Conflicts with average of 52,000 deaths recorded yearly between 1990 and early years of the millennium. These conflicts are perpetrated by non-state actors with the aim of destabilising the polity and possible seizure of state power. Examples of these non-state actors are Boko-Haram insurgents and Fulani herdsmen in Nigeria carry out attacks mainly to achieve the above objectives. Between 1999 and 2019 Nigeria recorded 22,441 deaths with 2019 alone having 6,000 deaths, a figure considered as a fall in death toll. Nigeria also ranked 3rd Most Impacted by terrorism (Global Terrorism Index, 2020) all these occasioned by the activities of militants, Boko-Haram insurgents, bandits and Fulani herdsmen.

Many factors have been identified as responsible for illegal arms trafficking and they include the following: low cost and easy acquisition of arms, easy transportation of arms, trafficked arms are easy to handle and activated by individuals without formal training in its usage. SALWs are described as much easier and commonly transferred and used by illegal groups unlike other weapons of mass destruction due to limited restrictions to manufacturing (Gustavo 2013, Timothy Gildea & Glenn Pierce 2007, Chelule 2014, Arms Survey 2013).

It is also generally agreed to that illegal trafficking of SALWs serves as employment and income generation to both direct and indirect labour in the chain of production (Gustavo 2013, Timothy Gildea & Glenn Pierce 2007, Chelule 2014, Arms Survey 2013). It is

reported that at least 300,000 jobs depend on weapon manufacturing. Some of the countries hosting major manufacturers of SALWs are United States of America, France, Russia, United Kingdom and Saudi Arabia with significant earnings to these countries from production to export (Gustavo 2013). In developing countries like Nigeria, illegal production of SALWs by handicraft thrive more in the impoverished remote areas as people's sole or most "secured" source of income to families while also greatly benefiting the producers. The illegal production of SALWs by handicraft cuts across both the South and the Northern parts of the country (Bashir Malam 2014). Illegal industrial production of SALW fuels illegal transfer of arms across borders. Arms brokers also take advantage of the numerous unmanned borders which most times are closer to the arms production sites. Arms brokers are more concerned with the gains as capitalists rather than the negative effects of SALWs as well as the dangers associated with the business.

Analysis and Discussion

Being that the focus of this study is to examine the relationship between arms trafficking and the challenge of security management in Nigeria; respondents were drawn across the security agencies charged with the responsibility of security management in Nigeria as well as academia who are experts in the area of security. From the security agencies, respondents were selected from the Nigeria Custom Services, Nigeria Army, Nigerian Police Force, National Intelligence Agency and two academia of the rank of Associate Professor and Professor. In their various responses to selected questions, they all agreed that arms trafficking greatly fuel insecurity in Nigeria because there is no proper account for movements of SALWs into the country in spite of control measures put in place by the government.

Arms Control Measures in Nigeria

Nigeria at various times made efforts to establish control measures to curb the activities of smugglers and traffickers of SALW. Apart from its national control measures, the state also entered into some joint regional and international agreement in its efforts to control and reduce smugglers' activities nationally, regionally and internationally. The National Commission for the Control of Proliferation and Unlawful Circulation of Light Weapons (NATCOM) was established in 2001 for the implementation of Economic Community of West African State (ECOWAS) Moratorium in which Nigeria played a key role in the adoption of the 1998 Declaration on Implementation, Exportation and Manufacturing of Light Weapons in West Africa (Osimen and Akintunde, 2015). Nigeria also entered bilateral agreements with its neighbours by establishing joint commissions like, Chad-Nigeria Joint Commission, Niger-Nigeria Joint Commission, Cameroun-Nigeria Joint Commission, Benin-Nigeria Joint Commission, Lake Chad Basin Commission and Joint Border Patrols between Nigeria and Republic of Benin (Adejoh, 2005). In 2013, the Presidential Committee on Small Arms in Nigeria (PRESCOM) was inaugurated with the mandate to coordinate assistance in the area of arms control. PRESCOM, which is an offshoot of NATCOM (2001-2012), has its limitations in operation as a committee as

against a commission. Also the committee was originally domiciled in Ministry of Foreign Affairs but moved to Ministry of Defence. This thereby makes it a non-statutory body. This status deprived it of the benefit of the operational budget contrary to the prescription of a statutory National Commission. As a result, the committee was denied human and material resources that would have made it functional and effectively operational (Jasmin Porobic, 2015; Adesina 2014). Nigeria also collaborated with the different governments of West African States to establish the Multinational Joint Task Force (MNJTF) in 2015 to patrol the region against all forms of smuggling activities and terrorism (International Crisis Group 2021). Nigeria is also a signatory to United Nations (UN) Firearms Protocol in 2001.

All these efforts are purposely to protect the country against smugglers and arms traffickers but have been described actions more on paper than implementation and as such could not achieve desired result (Faleye 2018; Asiwaju 2005; Walther 2014). According to the respondents from academia, they strongly condemn the ineptitude of government and its agencies to follow through with the various control measures. Many of the documents end up on tables without due implementation while some die natural death with the change in government from one regime to another. Expressing displeasure at many of the joint action commissions, they were described as sources of economic waste rather than serve the purpose of their establishment as none of the joint commission has actually produce desired result. Contrary to the purpose of establishing the control regimes, there has been an upsurge in smuggling activities ditto arms trafficking across West Africa and Nigeria in particular because the government and its agencies are not altruistic about proper implementation of such documents. The following issues were raised as contributing factors to arms trafficking in Nigeria and making security management a difficult task for the government and security agencies: Porous Borders and Illegal Migrants, Ethnic Affiliations and Cultural Identity of People Across West Africa, Lack of Adequate Data-Capturing of Citizens and Identification Problem, Lack of Synergy Among Security Agencies/ Inter-Agency Rivalry, Lack of Effective Regional Trans-Border Cooperation, Lack of Political will and Commitment on the Part of Government.

Porous Borders and Illegal Migrants

Presenting a background to the issue, a senior official of the Nigeria Custom Services explained that Nigeria shares land boundaries with four African countries at the South and the Northern region and these African countries include: Cameroun, the Republic of Benin, Chad Republic and the Republic of Niger. With a landmass of 923,768kmsquare, twenty-one (21) states in Nigeria directly share borders with the four countries both to the South and Northern region and there has always been trans-border trade between the people across the border communities on both sides of the international border. Also, many of these border communities share historical affiliations, similar cultural background, same language without or with little differentiation which further enhance series of interactions among the people even though they are at opposite divides of the

international border. Many of the inhabitants in these border communities freely move across the border unhindered for the purpose of small trading on daily basis without any official documentation.

The cultural similarities of people across these border communities created identification problems as the people could easily subsumed into the culture of whichever side of the divide they might find themselves thereby promoting illegal migration. This he claimed has become a major problem for the Custom officials sometimes. In line with this premise, all the respondents agreed that the porous border is a major challenge to security management in Nigeria. The unidentified and unmanned borders in Nigeria far outnumbered the legal ones and each of these illegal routes promotes smuggling activities both in exchange of goods and services, human trafficking and smuggling of contrabands into the country and vice versa. Some people at the border communities also assist the smugglers to store their goods in exchange for extra income. Walther 2014, Asiwajuet'al 2006 alluded to the distinct nature of African borders and border markets which he described as thriving due to some factors peculiar to the environment. These include unequal economic development (for instance, Nigeria's economy status in relation to others like Benin, Niger, Chad), presence of trade communities along border lines, trading and productive activities and porous nature of the borders. These factors are directly linked to each other thereby making border policing and security management more cumbersome. In a different view, others illegally find their way into Nigeria via the illegal routes as victims of ethnic, religious or other forms of persecution or as a result of natural disasters like drought, famine, political, social or economic crisis in their home countries (Alli, 2011). It is a general believe that Nigeria is the only country large enough to absorb refugees from across West Africa. All these unregistered refugees also pose danger on the country. The MuhamaduBuhari administration between 2015 and 2019 had on several occasion claimed that the terrorists and Fulani herdsmen attacking Nigerian are from the neighbouring countries of Chad, Mali and Niger Republic.

Even though, all the respondents agreed to the danger of porous border, they differ in their line of thoughts. The academia interviewed both emphasized the failure of the Nigerian Custom Services to properly man the border as gate-keepers. They are of the view that the duty of Nigeria Custom Services is not limited to the officially marked borders alone. It is the responsibility of the agency to collaborate with other security agencies like Nigeria Army, Nigeria Navy, Nigeria Intelligent Agency to protect the country against all forms of smuggling activities at all fronts both on land and waterways. Arms trafficking across Nigerian borders due to inefficiency on the part of its gatekeepers is described as unpardonable by the academia who also believe that the NIA and Army are not doing enough to forestall the activities of traffickers and end-users of illegally trafficked SALWs. There should be stricter control mechanism at preventing or at least limiting arms smuggling into, as well as movements of such within, the country.

In line with the above submission, Timothy Gildea and Glenn Pierce using the United States example on export control regime advocate for a legal foundation. The attention

and concern of the regime by the U.S is to protect its territory from illicit arms. The regime makes it easier to transport arms out of the country than to import into it. This kind of control regime also advocate for inter-agency collaboration/coordination to address deficiencies and achieve greater results (Timothy Gildea and Glenn Pierce 2007).Asiwaju2005; Asiwajuet'al 2006;Faleye 2018 and Walther 2012 separately share similar views with Timothy and Glenn on the need for the governments of West African region to come up with better policy initiatives and adherence for effective implementation in order to secure the region against the activities of traffickers and attendant security challenges.

Ethnic Affiliations/Cultural Identity across West Africa

Ethnic affiliations of people across West Africa cum cultural identity became a major challenge to security management both at the borders and within Nigeria. According to the respondents, all the four main official borders of Nigeria to the North and South were mere physical divides among people of the same tribe and culture. Nigeria as a British creation was carved out as a chunk inside the West African Region at the advent of colonisation without any consideration for the people's ethnic affiliations but solely for easy and convenient colonial administration (Pakenhan 1992, Faleye 2016). In this case, people of the same ethnic background were divided by the borders into different colonies (later independent states). However, these people are still psychologically bound together by their cultural identity and always sympathetic towards each other. The tendency to naturally support each other in the spirit of brotherhood is stronger and always overrides patriotism to national interest. According to one of the respondents from academia, similarities in culture, language, dressing and ways of life of the people make it easier for illegal immigrants to naturally adapt and mix with their Nigerian brothers without being easily identified by security agents, more so that their ethnic brothers within the country are willing to shield, protect and aid their trade without being detected. In addition, the temptation to earn extra income also facilitate the decision to aid and abet or actively participate in smuggling or illegal trafficking of SALWs even with the knowledge of attendant consequences of their actions. Like the Marxist theorists posit, the desire of the capitalist (merchants who trade in SALWs) to maximize profit is paramount as against the consequences of their actions. The ECOWAS protocol of free movement has also been abused in this regard.

Lack of Adequate and Up-to-Date Data Base

Identification of problem is a challenge to security management in Nigeria due to lack of adequate and up-to-date data base. Identification of illegal immigrants became a major challenge to security agencies across board because Nigeria does not have an effective up-to-date data base to properly capture its citizens and foreigners alike. A higher percentage of inhabitants of Nigeria are without any form of identification documents like passport, national identity card, driver's license or work permit as it obtains in developed or more civilized countries of the world. Some of the interviewees disagreed on this point,

especially the officials from Nigeria Custom Services and NIA while citing their different experiences. They also blamed Nigerians and noted that they are usually uncooperative when it comes to doing things rightly. They said the citizens have not cooperated with the government and concerned agencies to achieve a reliable data base so as to be able to keep track on every individual within the country. Citing the example of the National Identity Management Commission (NIMC), they claimed over 60% of Nigerians (both literate and non-literate) are yet to be captured for the national identity cards because the people have refused to make themselves available in spite of the various conditions and 'threats' attached to not having the National Identity Card. The attitude of Nigerians which they described as unpatriotic also applies to the data capturing exercise for Bank Verification Number which became mandatory to own operative bank account in Nigeria. The government itself failed to show good example to the people through poor policy formulations, implementation and performances.

The academics in defense of the citizens view the issue from a different perspective. They believe the approach of the government and its agencies towards data capturing methods could be discouraging and most times inflict pains on the people. They said things could be done differently in a better way to facilitate and fast-track the exercise. Incentives could also be given to encourage the citizens to buy into the system. Apart from data base for the people, there are no proper capturing of data for arms and weaponry being trafficked into the country. While trading blames, respondents from the Nigerian Police pointed accusing finger at the gate-keepers, Nigerian Custom Services for failing in its responsibility to enforce control measures to track down traffickers and prevent SALWs and their merchants from gaining access to the country. The academics however express suspicion of connivance of security agencies, especially the gate-keepers, with the traffickers. It is generally believed that trafficked SALWs could sincerely be prevented but for the activities of those profiteering with it that spread across not just the gate-keepers (Custom Services) but also people of top echelons in government Ministry, Departments and Agencies.

The unpatriotic attitudes of those in government to do things right always rob on the people who in turn are already discouraged and see no reason in wasting their precious time on cumbersome data capturing exercise. There were instances that senior Custom officials were arrested for giving supports to Boko-Haram insurgents to traffic several trucks loaded with arms and ammunition into the country (Onuoha 2013).

Inter-Agency Rivalry and Lack of Synergy among Security Agencies of Government

Inter-agency rivalry among security agencies of government is as old as the creation of the agencies themselves. This stemmed from the show of supremacy in order of formation and hierarchy among the force which has caused series of embarrassment to both the government and people of Nigeria when they engage in public display of show of shame out of superiority complex. The Nigerian Army and Nigeria Police Force had been reported to have engaged in physical combat leading to civilian casualties (Ayoola 2018).

However, the situation seems to have been positively improved in recent times. According to some of the respondents from all the security agencies, acts relating to rivalry have drastically been reduced to the minimum. The force generally has come together to achieve a better working relationship in the interest of the nation and the people they have pledge to serve. There is still hierarchy among the various security agencies. This is for the purpose of orderliness rather than rancor and rivalry. Moreover, the myriads of security challenges confronting the country demand more of collaborations to prevail and not showing unnecessary supremacy. Contrary to this submission from men of the force, the respondents from the academia disagreed that there is collaboration or synergy among the security agencies as claimed. According to them, what Nigerians are experiencing daily in terms of insecurity clearly shows that there is no synergy among the security agencies. In a situation where the various agencies failed to share intelligent reports with one another on issues that bother on the safety of lives and property leading to inability to prevent attacks and eventual mass casualties of those they swore to protect does not portray any synergy or collaboration. Efforts should be geared towards prevention of attacks rather than collaborations in casualty management which is what obtain most of the times. One of the academics emphasized that the prevention here is to ensure collaboration in forestalling SALWs from been smuggled into Nigeria and to ensure proper documentations and monitoring of all humans and arms illegally trafficked into the country. They must all be willing to compare notes and share intelligent information among themselves always for national interest and to protect the territorial integrity of Nigeria and people they swore to serve.

Ineffective Regional Trans-Border Cooperation against Smuggling

As earlier discussed in the literature, Nigeria played prominent role in the declaration of a Moratorium on Importation, Exportation and Manufacturing of Light Weapons in West Africa in 1998 (Osimen and Akintunde 2015) and had entered bilateral relations with each of its immediate neighbours of Chad, Benin, Cameroun and Nigeron joint commissions for joint border patrols (Adejoh 2005) all in bid to curb smuggling activities across Nigerian borders from these countries. Recently in its effort to combat terrorism, banditry and insurgencies, Nigeria has also collaborated with these countries under the Multinational Joint Task Force (MNJTF) in 2015 with its headquarter in N'Djamena, Chad to secure the Lake Chad basin and the region against the activities of Boko Haram insurgents and to curb arms and human trafficking but this could not yield positive results due to the member states inconsistent commitment to the force, lack of funding and uncoordinated planning (International Crisis Group 2021).

Lack of Political Will and Government Commitment

In spite of all its efforts to protect its borders against arms trafficking and its attendant challenges to Nigeria's security, there is always the big question on how committed and willing is the political leadership of Nigeria to achieving the desired result? According to some of the respondents, Nigeria's efforts at combating arms trafficking and series of

security challenges have failed to yield positive results because of lack of political will and commitment at ensuring implementation of policies to the letter. Like any other good policy on paper, proper planning and implementation are key factors to achieving success. The leadership of Nigeria at various time lacked the commitment to follow through with the implementation of documents of those control measures put in place like the MNJTF reported to have been starved of human resources and material resources as well as funding. These attitudes are not limited to Nigerian government alone but cut across government of other member states in West Africa (International Crisis Group 2021). The Group advocate for improved planning and communications capacity, intelligence sharing and a coordinated arrangement on funding all the regional joint commissions and task force by government of member states so as to make them very effective.

As a government, Nigeria has spent humongous amount of money on security management at different times by different regimes. In the last decade from Dr. Goodluck Jonathan to Gen. MuhamaduBuhari, the country committed a sizeable portion of its income to fighting against Boko Haram insurgency. A sum of \$2.2 billion U.S dollars was spent under President Goodluck Jonathan for procurement of arms and ammunitions. From 2015 to 2019, another #2.659 trillion Naira has been spent on military arms and ammunition by the Buhari administration in addition to \$1billion U.S dollars from the Excess Crude Account approved in April 2018 that generated public outcry. Another sum of #675billion Naira was also earmarked in January 2021 by Gen. Buhari for procurement of arms and training of 8,000 soldiers to end Boko Haram, insurgency and banditry in the North (Vanguard January 5 2021, Sahara Reporter March 8, 2021). Despite the quantum of resources expended in fighting insecurity, there is no commensurate result. According to Senator Muhamed Ali Ndume, Chairman, Senate Committee on Army, insurgency, terrorism and banditry, insecurity has claimed over 36,000 lives and property worth #3.42trillion Naira in Bornu, Yobe and Adamawa in the last one decade (Vanguard 2021). It should also be noted that all the weapons of attacks that resulted in those casualties are from uncaptured trafficked SALW across both legal and illegal borders into Nigeria. Senator Ndume lamented the ill-equipped nature of Nigerian Army in fighting insurgency. He also reiterated the performances of Nigerian troops in Liberia, Sierra Leone and Mali in time past because of their training, resilience and gallantry all credited to United Nations which spearheaded and provided support for the troops in such operations. (Vanguard 2021).Borrowing from the words of Sen. Ndume, Nigerian Army possesses the qualities required to win the war against insecurity if the right approach to training and supports are provided in addition to the procurement of arms and ammunitions. There were also allegations of profiteering from the money earmarked for procurements of weapons by some government official and top officials of the Army which could also be responsible for failure to achieve results.

Conclusion

Arms trafficking has been identified as a major contributing factor responsible for the upsurge in insecurity in Nigeria. This is due to the porous nature of Nigerian borders that encourage all forms of smuggling activities and lack of adequate data base to track down illegal migrants and trafficked SALWs. Nigerian government has expended so much in terms of human and material resources in its fight against insecurity (insurgency, killer herdsmen attacks and banditry) with little or no commensurate result. It was discovered that the challenges of security management include but not limited to lack of political will and commitment on the part of political actors, intra/inter-agency rivalry among security agencies, lack of consistency to commit troops to any mission and funding of regional joint task force and commissions across West Africa to fight arms and human trafficking. In spite of its financial commitment to fighting insecurity within, Nigeria must consciously take the lead in ensuring that all the regional efforts in form of joint commissions and task forces to arrest smuggling activities become more effective in securing the West African region. All agencies of government must wake up to their responsibility with renewed commitment and patriotism in the discharge of their duties. Effective and up-to-date data base is also essential for proper identification of all inhabitants within the country while gate-keepers should put national interest above personal gains in discharging their duties at the national borders.

References

- Adejoh P.Y (2015) "Crime and Cross-Border Movement of Weapons: The Case of Nigeria" in A. Ayissi and I. Sall (Eds), *Combating the Proliferation Small Arms and Light Weapons in West Africa: Handbook for the Training of Armed and Security Forces*, Geneva: United Nations Institute of Disarmament Research (UNIDIR)
- AdesinaOlubukola S. (2014) "Efficacy of Small Arms and Light Weapons Control Measures and Initiatives in Nigeria" in Samuel Kale Ewusi (Ed) *Peacebuilding in Sub-Regional Africa. African Perspectives*. Addis Ababa: University for Peace
- Alli, W. O. (2011) "Extra-National Actors and International Security in Nigeria's North East: Challenges for Sub-National Peace and Co-operation" in Ake B. E and Akinterinwa B. A (Eds), *Cross-Border Armed Banditry in the North East. Issues in National Security and Nigeria's Relations with its Immediate Neighbours*. The Nigerian Institute of International Affairs
- Asiwaju A. I. (2005) *The Border Areas Initiatives. An In-depth Analysis of Relevant UN, EU, World Bank and ECOWAS Reports*, Dakar, UN Office for West Africa.
- Asiwaju A. I., Ogun G. O. & Ojukwu E. C. S. (eds) (2006) *Cross Border Crimes and Community Policing: Prospects and Challenges in Nigeria-Benin Cross-Border Areas of Ogun State*. Imeko, Africa University Institute

- Ayoola, A. O (2018) Boko Haram, Globalisation and the Challenges of Security Management in Nigeria. *African Journal of Institutions and Development* Vol. 13 Issue 23 & 34 pp 207-217
- Bashir Mallam (2014) Small Arms and Light Weapons Proliferation and its Implication for West African Regional Security. *International Journal of Humanities and Social Science* Vol. 4 No. 8 June
- Faleye O. A. (2016) Regional Integration from "below" in West Africa. *Regions & Cohesion* Vol. 6 No 3. pp. 1-19. <https://www.jstor.org/stable/26661908>
- Faleye O. A. (2018) Border Securitisation and Politics of State Policy in Nigeria 2014-2017. *Insight on Africa*. Vol. 11 No 1 pp. 78-93. DOI: 10.1177/0975087818805887
- Fanny Coulomb and Renaud Bellais (2008) The Marxist Analysis of War and Military Expenditures, Between Certainty and Uncertainty. *Defence and Peace Economics*, Vol. 19 Issue 6 pp 351-359 <https://doi.org/10.1080/10242690802354345>
- Global Terrorism Index (2021) Global Terrorism Index 2020: Measuring the Impact of Terrorism. *Institute for Economics and Peace* June 8 <https://reliefweb.int/report-globalterrorismindex>
- Gustavo Mauricio B. O. (2013) The Security Council and The Illegal Transfer of Small Arms and Light Weapons to Non-State Actors. *Mexican Law Review* Vol. VI No. 2 <http://biblio.judicas.unam.mx>
- International Crisis Group (2021) What Role for the Multinational Joint Task Force in Fighting Boko Haram? Africa Report 2020 No. 291, July 7 crisisgroup.org
- Kyle Amouson (2018) Causes of War: A Theory Analysis. *Small Wars Journals* smallwarjournal.com
- Ndahi Marama (2021) Boko Haram, Bandits: FG Earmarked #675bn for Procurement of Arms, Ammunition - *Ndume, Vanguard*, January 5. <http://www.vanguardngr.com>
- Onuoha Freedom C. (2013) Porous Borders and Boko Haram's Arms Smuggling Operations in Nigeria. *Aljazeera Centre for Studies*. A Report September 8 <http://studies.aljazeera.net/en/>
- Walther Olivier (2014) Border Markets: An Introduction. *Journal of Urban Research* <https://doi.org/10.4000/articulo.2532>
- Walther Olivier (2021) Boundaries, Communities and State-making in West Africa: The Centrality of Margins. *Journal of Borderlands Studies* Vol. 36 Issue 5 <https://doi.org/10.1080/08865655.2021.1948902>
- Osimen, Goddy Uwa and Akintunde, Bamidele Anthony (2015) Small Arms and Light Weapons Proliferation and Problems of National Security in Nigeria. *International Affairs and Global Strategy*. Vol. 29 www.iiste.org
- Sahara Reporters (2021) Revealed: Olonisakin, Buratai Others Soent #2.6 Trillion on Arms Under Buhari Apart from \$1 billion ECA Funds. March 18. <http://saharareporters.com>
- Thomas Pakenham (1992) The Scramble for Africa: Whit Man's Conquest of the Dark

- Continent from 1876 to 1912. Avon Books. December
- Timothy Gildea and Glenn Pierce (2007) Small Arms and Light Weapons Trafficking, The Nonproliferation Review 14: 1, 1-13 DOI: 10.1080/10736700601178432
- Von Clausewitz C, Howard M and Paret P. (2008) On War. Princeton: Princeton University Press, eBook
- Waltz, Kenneth (2001) Man, The State and War: A theoretical Analysis. New York: Colombia University Press. eBook

SACRED NATURAL SITES AND SOCIAL INSTITUTIONS IN NIGERIA: A HISTORICAL REFLECTION ON ERIN IJESHA WATER FALL

Dayo O. Akintomide

*Department of History and Inter. Studies
Joseph Ayo Babalola University, Nigeria*

Olukayode A. Faleye

*Department of History and Inter. Studies
Edo State University, Uzairue, Nigeria
olukayode.faleye@edouniversity.edu.ng*

Abstract

This paper examines the impact of Erin-Ijesha waterfall on Erin-Ijesha community in Osun State, Nigeria. While studies on the impact of environmental transformation in Nigeria exist in the historical literature, this paper focuses on a rare historical study of the influence of Erin-Ijesha waterfall, a very important geographic endowment on the socio-economic and political institutions of Erin-Ijesha town. The approach is historical and is based on the critical analysis of oral interviews, reports of Intergovernmental Organizations and extant literature. The paper concludes that sacred natural sites such as Erin-Ijesha waterfall are symbolic landscapes of social institutions in Southwestern Nigeria.

Keywords: Environmental Transformation, National heritage Site, Social Institutions, Waterfall, Erin-Ijesha.

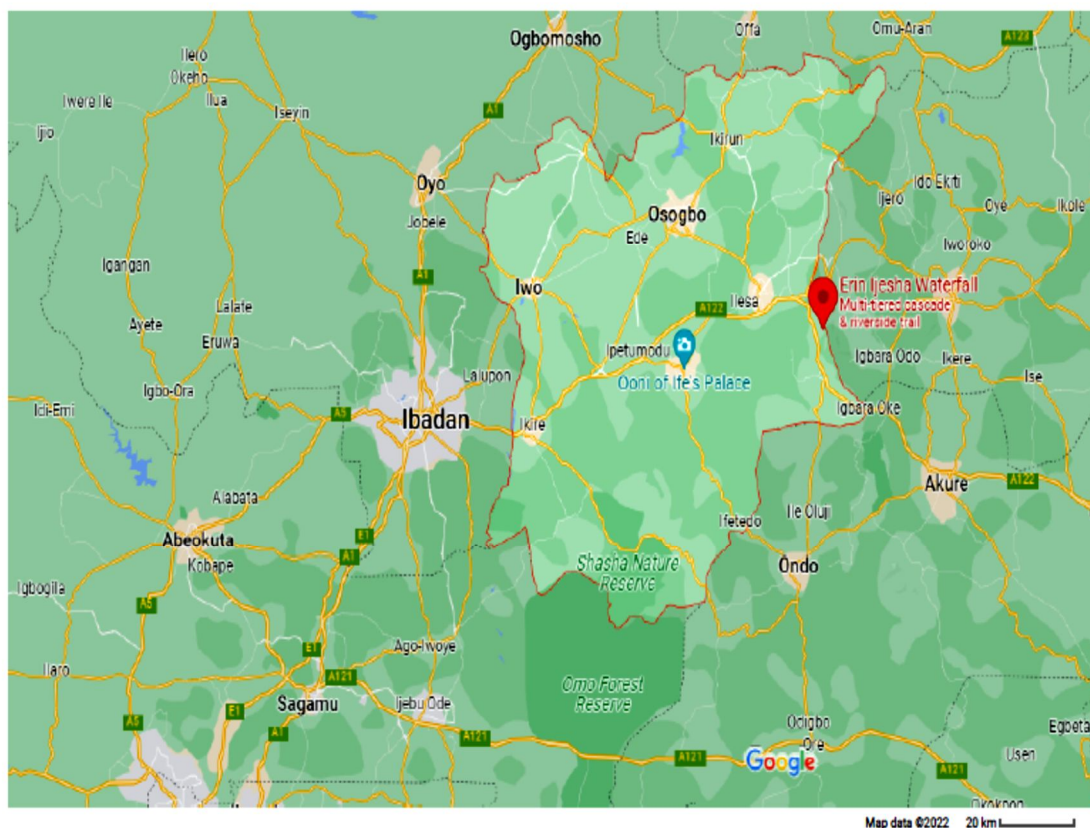
Introduction

The term "Waterfall" refers to a rapid and sudden fall of a body of water over a river cliff or across a steep coastal cliff into a plunge pool (Greene, 1998). Erin-Ijesha waterfall also known as *Olumirin* waterfall symbolizes a cultural, socio-economic and political fossil of cultural identity and development in Erin-Ijesha, Osun State, Nigeria. The Erin-Ijesha waterfall represents a god which the people called Olorunmiran (alternate God). According to tradition, it manifests beyond the physical and embodies a tall huge spirit linking the earth to the heavens (Compton, 1998). Erin-Ijesha is situated in the eastern part of Oriade Local Government Area, Osun State, Nigeria. Erin-Ijesha waterfall is within the tropical climate region of Erin-Ijesha town and its environs (Figure 1).

Figure 1: A Map showing the location of Erin-Ijesha Water-Fall in Osun State, Nigeria.

Source: Google Map, 2022

Google Maps Erin Ijesha Waterfall



While the existing historical literature focuses more on the socio-economic and political changes brought about by human actors in society, there is a dearth of the literature on the place of natural phenomena such as the Erin-Ijesha waterfall in the shaping of social institutions in African history. It is against this backdrop that this study bridges the gap between nature and culture in Nigeria through the lenses of the impact of the Erin-Ijesha waterfall on its environs.

This paper examines the role of Erin-Ijesha Waterfall (a geographic endowment) in the making and transformation of social institutions and economic development of Erin-Ijesha town (a town in Osun State, Nigeria). This discourse reflects on an aspect of Environmental Economic History which is a growing subfield within the larger established field of Environmental History. Environmental Economic History examines the impact of the “environment on human outcomes, both concurrent and in the long-run, rather than on human transformation of the environment” (Fenske and Kala, 2017, 63). As observed by Fenske and Kala (2017, 63), “the environmental factors have far-reaching implications

for development, beyond direct environmental impact – for instance, agricultural endowments or changes can be mechanisms for the evolution of institutions, norms, and societal development”. In Africa, studies have examined the place of geographic endowments on institutional transformation concerning the intertwined process of state formation, expansion of ecological diversity and intra-regional trade (Fenske, 2014). Studies have discussed the scientific and Eco-tourist discourse on the Erin-Ijesha waterfall (Olaniyi et al, 2013; Ajayi and Ayodele, 2014; Adeyemo and Bada, 2017). In advancing the literature, this paper analyses how the geographical endowments of the waterfall impact local socio-economic and political institutions in Erin-Ijesha rather than focus on the momentary social changes brought about by environmental transformation or shock.

Space and Culture: Mapping Sacred Natural Sites and Social Institutions

Historical reality is measured in time and space. The social and spatial construction of events unveils the pattern of cultural evolution. Here, the intersection of the concept of spatiality with the theory of social evolution is crucial. Sociologists have pointed out the importance of combining spatiality and social existence in understanding the ways of life (Tickamyer, 2000). As A.R. Tickamyer puts it:

Whether focused on grand theories of social evolution and revolution, ecology, modernization, development, and political economy or developing the data and methods for empirical study of micro and macro social processes and practices, sociology from its outset investigated and theorized differences between different types of places. Central oppositional concepts, such as modern/pre and postmodern, developed/developing, *gesellschaft/gemeinschaft*, urban/rural, core/periphery, and more recently, global/local, attest to the interest in spatial variation and the meaning of place. Virtually all the fundamental concepts identifying social institutions have an important spatial component. It is not possible to think about community, neighborhood, environment, household, work, school, state, or labour markets, to name a few, without at least implicitly assuming their spatial character. Households, for example, may be abstractions that describe sets of social relationships and networks of interactions, but they also have physical manifestations and boundaries that are important for understanding their meanings and practices (Tickamyer, 807).

Considering the foregoing, it is obvious that differentiation between societies is determined by geographical markings and locations which signify citizenship, access to resources, levels of deprivation, power relations and levels of existence. This can be seen at the local, national, international and inter-regional levels. Thus, space is an important

component of culture and livelihood. Heritage sites are primordial symbols of societal existence overtime. Their natural designs and aesthetics exemplify the natural ordering of space to accommodate the exceptional sensation of life in nature. The distinct design of nature by the hidden hands of the mother earth through the combinations of rocks, water bodies, forests and climate showcases the interchange between the past and the present. These spatial structures are inbuilt with symbolic meanings interpretable by the host society as the outcome of the social relations with nature and its manifestation in peculiar cultural frames over time. Thus, natural heritage sites such as sacred natural sites are fossilized evidence of historical reconstruction.

Sacred natural sites refer to the areas of spirituality in the context of institutionalized religious worship. The protection of sacred natural sites through taboos helps in the sustenance and conservation of biodiversity. These are places connecting the peoples to the great beyond - an inherent connection between heaven and earth. In Africa, these sites include special geographical locations such as rivers, waterfalls, mountains, lagoons, streams, and forests, among others (Oviedo, et al, 2005). Sacred natural sites are cultural heritage that exemplifies "living traditions handed through generations and a source of identity which distinguishes one nation or ethnic [group] from another" (Ezenagu, 2020). As Ezenagu puts it:

These resources manifest as tangible and intangible natural and cultural products. The tangible resources are the material cultural expressions of the societies that are living or lived in the area; example include landscape, monuments, traditional buildings, archaeological sites, temples, historic cities, etc. While intangible are the immaterial cultural expressions and traditions of societies rooted in the cultural values and practices of both past and present generations which include traditional ways of life, social practices, festivals, music, craftsmanship, etc. These resources do not only possess intrinsic beauty and value, but are also one of the key assets of tourism. This is because their uniqueness woo tourists who want to experience unique landscapes, traditions and history of cultural sites (Ezenagu, 2020).

The socio-economic significance of sacred natural sites is obvious in their impact on the host community in the context of tourism, economic development and environmental conservation. These are sites of cultural and historical rejuvenation. Sacred natural sites intersect with the socio-cultural configuration of African societies. In this way, the representation of these sites is often registered in the oral traditions of the African people.

In reflecting on the nexus between sacred natural sites and social institutions, communities in Africa have deployed sacred natural sites as institutions of conflict resolution and abatement (Doffana, 2018). Sacred natural sites operate within the

traditional belief system of indigenous society and impact the socio-cultural framing of societies. An important institutional dimension of sacred natural sites is their instrumentality for resolving conflict in society. Here, sacred natural sites act as peace institutions. As noted by Doffana (2018), the role of "sacred site institutions [...] in dealing with conflicts have their meanings within the broader context of spiritual ecology". This refers to the holistic entanglement of "conflicts, actors, conflicting parties and the instruments used to deal with them all in the context of sacred natural sites and associated institutions". Thus, conflict is seen as a product of the interaction between the physical and the spiritual world. "Conflicts arising between different parties in the community are therefore viewed as elements within this broader spiritual ecology". Since conflict is seen as a product of the interaction between nature and culture, sacred natural sites become centres of adjudication where crises are resolved through cultural instruments derived from spatial locations and social interpretation of space. Using sacred natural sites among the Wonsho Sidama of Ethiopia as a case study, it is noted that "the collective consciousness, shared cultural understandings and values enshrined in the sacred natural sites, as bearers of the community's collective ethnogenetic past and ethnocultural present, are the salient ingredients informing the values, beliefs, norms and rules utilized for the prevention and management of conflicts" (Doffana, 2018, 938-967).

The origin of peace and conflict in Africa is sustained by both the environmental and social issues in the societies. As noted by Olaoba (2010), beyond socio-economic conflicts arising from land encroachment, property confiscation, trade imbalance, and non-payment of loans or political Conflict based on Chieftaincy matters, religious conflicts may occur as a result of insult to the supernatural, breaking communal taboo, breach of sacred sanctions and the abuse of shrines. The apex court responsible for the resolution of all conflicts in traditional African society is the court of the gods and the centre for adjudication in this instance is the sacred natural heritage site – the sanctuary of the supernatural (Olaoba, 2010). For instance, among the people of Southwestern Nigeria, the Sango, Ogun and Ayelala shrines plays important role in resolving conflicts through spiritual adjudication. Buttressing the foregoing, R.A. Olaoye opined:

Ogun the god of iron is believed to be capable of doing many things including conflict resolution. Whenever there is any communal conflict, for instance, the practice is to invite the warring parties to swear on Ogun to be able to know the cause and sponsor(s) of the conflict. Two purposes are served by this practice. One is to discourage conflict and the other is to resolve it whenever it occurs because the power of Ogun is often held in awe [...] There are several mystical instruments applied to deal with conflict situations in the Nigerian traditional societies. There are, for example, Sango (god of thunder), Oya (god of river), Obatala, Obalufon, Erinle, Moremi, witch-craft and sorcery among others. Each of these instruments possesses its own

mystical power. Sango for instance, is usually called upon by its priest to arbitrate whenever there is a dispute. Through the power of thunder, Sango is claimed to have the ability of identifying and dealing with culprits. It is also believed to be capable, in extreme cases, of killing or maiming a guilty party in a conflict. Thus, the mystique of the local gods and goddesses and similar traditional institutions often provide a shield from communal conflict (Olaoye, 2005, 63-64).

Africa has about "129 world heritage sites, of which 40 are inscribed for their outstanding natural qualities, while 84 are listed as cultural sites and an additional 5 satisfy both natural and cultural criteria". These places are internationally recognized for their "astonishing heritage" based on rigorous selection criteria (African World Heritage Sites, n.d.). A major challenge is the protection and preservation of such places in a continent bedevilled with poor governance and widespread poverty. This challenge is not obvious in sacred natural sites that are protected by cultural principles due to their spiritual and historical relevance.

Nigeria is home to many natural heritage sites. Among the natural heritage sites in Nigeria is Zuma Rock, which is located in Niger State and characterised by large monoliths of the human figure. The Obudu Mountains in Cross River State is also an outstanding location with distinct geography of about 5000 feet above sea level and a rare tropical average temperature of about 17 degrees Celsius. In the ancient city of Osogbo in Southwestern Nigeria is the Osun Sacred Grove, the home of the Osun-goddess of fertility. The landscape of the Osun Shrine in the Oshogbo forest is characterized by artworks, river streams and a serene environment. The Osun abode is far more than a tourist attraction. It is as a matter of fact a centre of cultural identity and ethnomedical practice in Yoruba land. The Osun Grove is relevant in the area of the cultural resilience that it embodies. According to UNESCO, the "authenticity of the Grove is related to its value as a sacred place" [...] "continually reinforced[...] over the past forty years [with the new sculptures that affirm the spirituality of the Grove as symbolized by the] long and continuing tradition of sculptures created to reflect Yoruba cosmology [and] sacredness of the Grove" (UNESCO, 2005). The availability of these physical and spiritual endowments in the Nigerian landscape is a conduit for development opportunities. This socio-spatial embodiment of these cultural identities could provide a rallying ground for viable socio-economic and enduring ecological institutions.

History of Origin and Social Structure of Erin-Ijesha

In pre-colonial times many of the settlements presently in Ijesha land were kingdoms established at various times before the nineteenth century Yoruba wars. The tradition of the origin of the Ijesha settlement traces its origin to migration from Ile-Ife in Southwestern Nigeria. For instance, Ilesa Kingdom is believed to have been established by Owa Ajibogun

who was one of the descendants of Oduduwa (Johnson, 1921). The earliest of these waves has been dated to the 12th century AD (Personal Communication, O Jeremiah, Erin-Ijesha, 12/2/16). Local traditions noted the spread of some groups of migrants into the Ijesha forest and the establishment of small independent settlements such as Erin-Ijesha (Johnson, 1921).

The Erin people engaged in various social activities which include; ceremonies such as the naming of a newborn, burial of the dead and marriage. The ceremonies are often marked with native drumming and dancing based on the age-grade system. One of the instruments of social gathering is *Ikarakara*, a drum oversee by Akinla, the priest king (Personal Communication, D. Ajimotoke, Erin-Ijesha, 12/2/16). Politically, the "Agbaerin", (the elders of Erin) support the king in the day to day administration of the town.

Agriculture is a major occupation in Erin-Ijesha due to the fertile environment and tropical geography of the settlement. In farming their lands, the Erin-Ijesha people practice "Aaro" and "Ebese", communal cooperative labour systems. The common food crops are yam, maize and plantain. The other crops planted for commercial purpose includes cocoa, kola nut, and oil palm (Personal Communication, A. Adetokunbo, Erin-Ijesha, 16/01/2016). According to respondents, a segment of the population is actively involved in trading and craftwork. However, the Erin-Ijesha waterfall in Erin-Ijesha town is a major revenue stimulus for Erin-Ijesha economy due to the influx of tourists into the town. The waterfall provides employment opportunities to both Erin-Ijesha indigenes and consequently widened their business horizons.

The Akinla of Erin-Ijesha is the political and administrative head of the town. He is a priest-king. The people believed that their ruler derived the mandate to rule from gods whom he represented on earth. In this case, he appears in all festivals, religious, and traditional performances among others. He participated in all religious activities that would benefit the community as the locals noted - "gbogboorisani ti Akinla" (Personal Communication, O.S. Adebawale; C.O. Oyerinde, Erin-Ijesha, 2/3/2016). This religious supremacy gave Akinla extensive power and authority in the community.

Institutional relevance of Erin-Ijesha Waterfall

The oral tradition of Erin-Ijesha emphasized the place of geographical endowment in the evolution of the town. It is believed that the earliest inhabitant settled in the area due to the security emanating from the availability of rocks and the provision of water supply. When it was first discovered, the waterfall was treated sacredly. It was considered to be a living spirit through whose mouth water flowed. The settlers were amazed and deified the site and compared the power within the waterfall as measurable to that of the town's monarch. The waterfall was therefore moulded into a sculptural artifact to be worshipped (plate 1) (Personal Communication, Ajimotoke) and therefore became a society where their belief

system was framed from their environmental endowment. As observed by Fay (2003, 1) "Historians have always known that the natural environment plays a significant role in how humans behave, relate to one another, and organize themselves". Indeed, it has been noted that "not only did environmental history respond to the problems of society and encourage eco-political activism; it went further by appropriating an entirely fresh set of sources. The environment itself was a historical document and one able to suggest new narratives about human society and ideas on how better to understand human action" (Carruthers, 2004, 380). In this vein, the Erin-Ijesha waterfall embodies historical data on the socio-political evolution of local institutions in Erin-Ijesha.



Plate1 An overview of the sculpture of the waterfall

Source: Akintomide, 2016

In Erin-Ijesha, the waterfall is personified and locally tagged "Onile Orioke" in comparison to the King who is regarded as "Onile", that is, the owner of the settlement. In the pre-colonial period, villagers observed the different rocks surrounding Erin-Ijesha waterfall to

reflect different parts of a mysterious human personality. They believed that no one climbs and reaches the 7th fall and comes back alive due to the presence of the spirit of their forefathers that abides there. This was an institutional approach to conservationism where the natural fauna surrounding the water-fall was earlier protected from human encroachment. However, as a result of globalization and modernization, researchers now explore the 7th level of the waterfall and thereby nullifying the earlier myth (Personal Communication, O. Akinyemi, Erin-Ijesha, 4/2/2016). The consequence of this human incursion is the disruption of the ecosystem which has led to wildlife's gradual emigration from the site. Climbing the waterfall is quite stressful, thereby synonymous with mountaineering exercise. The breeze at the waterfall is cool and refreshing as the water splashes down with great force to make a pool (plate 2).



Plate 2: An overview of the first level of the waterfall

Source: Akintomide, 2016

The Erin-Ijesha waterfall impacts the economy of its environs. The presence of Erin-Ijesha waterfall in Erin-Ijesha provides employment opportunities for the locals. The various economic relevance of the waterfall is obvious in the development of the tourist sector, irrigation for year-round farming and water supply to neighbouring communities (Personal Communication, R. Arowoia, Erin-Ijesha, 20/02/2016). In the tourism sector, the development of hotels and lodging, restaurants and catering are obvious in Erin-Ijesha and its environs (Personal Communication, Jeremiah). The economic benefit of the waterfall is also obvious in capital transfer from overseas as international travellers and tourists stimulate the local economy by patronizing the site.

In the context of agricultural productivity, the waterfall provides irrigation support to farmlands, thereby encouraging the production of food crops such as rice, yam, and maize as well as vegetables. Erin-Ijesha is endowed with the plantations of oil palm and Kolanut among others. The tropical rain forest around the waterfall is rich in timber trees required in the furniture industry (Personal Communication, Ajimotoke).

The existence of Erin-Ijesha waterfall has drawn remarkable attention of the state government to Erin-Ijesha town in the area of the provision of infrastructures such as roads, health services and electricity supply. Moreover, the water-fall has turned into an area market where people display their merchandise for sale due to the presence of tourists (Personal Communication, F. Olaniyi, Erin-Ijesha, 04/05/2016). The cultural symbolism of the waterfall and its environs are presented through artworks in Erin-Ijesha, thereby projecting the historical intercourse between culture and nature in Erin-Ijesha (plate 3) (Personal Communication, O. Simioluwa, Erin-Ijesha, 04/05/ 2016).

Plate 3: An Overview of the first Artwork at the waterfall

Source: Akintomide, 2016

The location of the Erin-Ijesha waterfall is a suitable site for wildlife conservation and provides a sight seen to observe the activities of animals such as antelopes. The site is also enriched with numerous beneficial medicinal plants used in the curing of diseases. In a way, these ecological qualities make Erin-Ijesha an important ethnomedical site in Osun State Nigeria. The Erin-Ijesha waterfall serves as an ethnomedical institution. Respondents believed that the spiritual embodiment of the waterfall materializes in healing the sick and the human soul.

In addition, these attractions to the site encourage inter-cultural encounters and cultural exchanges (Personal Communication, Ajimotoke). Indeed, visitors come from various places within and outside Nigeria, thereby giving Erin-Ijesha waterfall an international complexion (plate 4). An important dimension of these exchanges is the changing pattern of the local culture and the spicing of livelihood with values imported from elsewhere in Nigeria and beyond – a phenomenon of cultural globalization.



Plate 4: A photograph showing tourists trekking to the waterfall

Source: The Researchers' collection

Conclusion

This paper reveals the impact of a geographical endowment, that is, Erin-Ijesha waterfall on the socio-economic and political institutions in its environs. The political power structure based on the priest-king and power-sharing between Akila, the human king and Oluwamiran, the spiritual king in the waterfall showcases the impact of the geographical endowment on the political institution in Erin-Ijesha. The Erin-Ijesha waterfall is a landscape of healing and soul renewal - an ethnomedical institution in society.

The distinctiveness of livelihood that relies on water supply from the waterfall and irrigation agricultural practices that encourages food security as well as the evolution of new markets, artworks, tourism and infrastructural development is dimensions of the

impact of the environment on the economic institution. The institutional approach to conservationism found expression in local myths and taboos targeted at protecting the highest layer of the waterfall from human encroachment and environmental pollution. This is the dimension of an ecological institution. Unfortunately, modernization and the entrenchment of science have led to the gradual exploration of these so-called earlier sacred places with resultant environmental pollution and change in the local ecology.

References

- Adeyemo, A. and Bada, A.O. (2017). "Assessment of Local Community Participation in Tourism Planning and Development in Erin-Ijesha Waterfall Osun State Nigeria". *Journal of Tourism, Hospitality and Sports*, (24), 1-7.
- African World Heritage Sites. "Welcome". Retrieved 16 March 2022 from <https://www.africanworldheritagesites.org/>.
- Ajayi, O.O. and Ayodele, I.A. (2014). "Ecotourism and Community Development: a case study of Olumirin Water fall". *Journal of Environmental Extension* (12), 18-24.
- Bukari, K.N. (2013). "Exploring Indigenous Approaches to Conflict Resolution: The Case of the Bawku Conflict in Ghana", *Journal of Sociological Research*, 4(2), 86–104.
- Carruthers, J. (2004). "Africa: Histories, Ecologies and Societies". *Environment and History*, 10 (4), 379-406.
- Compton, J.I. (1998). "Developing and testing tourism impact scale". *Journal of Travel Research*, 37 (2), 120-130.
- Doffana, Z. (2018). "The Role of Sacred Natural Sites in Conflict Resolution: Lessons from the Wonsho Sacred Forests of Sidama, Ethiopia". In Marsden, T (Ed.) *The SAGE Handbook of nature* (938-967). New York: Sage.
- Ezenagu, N. (2020). "Heritage resources as a driver for cultural tourism in Nigeria". *Cogent Arts & Humanities*, 7 (1), DOI: 10.1080/23311983.2020.1734331.
- Fay, B. (2003). "Introduction: Environmental History: Nature at work". *History and Theory*, 42 (4), 1-4.
- Fenske, J. (2014). "Ecology, trade, and states in pre-colonial Africa". *Journal of the European Economic Association*, 12 (3), 612-640.
- Fenske, J. and Kala, N. (2017). "Environmental Economic History" In S. Michalopoulos and E. Papaioannou E. (Eds). *The Long Economic and Political Shadow of History*, Vol. I.A Global view. London: CEPR Press.
- Greene, O. (1998). *International waterfall classification system*, New York, Oxford university press.
- Johnson, O.S. (1921). *The History of the Yoruba's from the earliest times to the beginning of the British protectorate*. Lagos: CSS press.

- Olaniyi, O.A., Adeyemi, E.O. and Funmilayo O A. (2013). "socio-economic impact of Erin-ijesha waterfall, Erinijesha Osun state Nigeria" *journal of economics and sustainable development*. 4, (4), 113-121.
- Olaoba, O.B. (2010). *African Traditional Methods of Conflict Resolution*. Lagos: National Open University of Nigeria.
- Olaoye, R.A. (2005). "Native Knowledge and Conflict Resolution in Post-colonial Nigeria". *Presence Africaine*, 172, 57-66.
- Oviedo, G. Jeanrenaud, S., and Otegui, M. (2005). *Protecting Sacred Natural Sites of Indigenous and Traditional Peoples: an IUCN Perspective*. Gland, Switzerland, 2005.
- Tickamyer, A.R. (2000). "Space Matter": Spatial Inequality in Future Sociology". *Contemporary Sociology*, 29 (6), 805-813.
- UNESCO.(2005). "Osun-Osogbo Sacred Groove". World Heritage Convention. Retrieved 21 February 2022 from <https://whc.unesco.org/en/list/1118/>.

THE IMPLICATIONS OF TENSE USAGE ON STUDENTS' PERFORMANCE IN WRITTEN ENGLISH: THE KOGI STATE COLLEGE OF EDUCATION, ANKPA PERSPECTIVE

IDEGU A. SOLOMON

*Department of English and Literary Studies,
Federal University, Lokoja, Kogi State
solomon.idegu@fulokoja.edu.ng*

SALIFU SUNDAY ACHOR

*Department of English and Literary Studies,
Federal University, Lokoja, Kogi State
salifu.achor@fulokoja.edu.ng*

Abstract

This paper examines the implications of the tense usage on students' performance in written English, using the Kogi State College of Education, Ankpa as a case study. It reviews related literature in the use of tenses vis-a-vis their implications on students' performance in written communication. It uses descriptive research design, questionnaire and performance test as potent tools of data collection. The main findings suggest that wrong tense usage by students is inhibitive to resounding success in their written English. This study concludes that students indulge in excessive pidginisation of English and recommends the obvious necessity to imbibe constant learning of tenses with a view to ameliorating the challenges facing them in written English.

Keywords: Implication, usage, performance, perspective and pidginisation.

Introduction

There has to be in any language some means of distinguishing in time the various thoughts and happenings that human beings oftentimes chronicle in words. In English, as in other languages, this is done by grammatical device called tense. It is by the use of the appropriate tenses in writing that our readers can infer for themselves when the action we are writing about took place. Tense, in its very essence, is one of the properties that belong exclusively to verbs and verb forms. This explains why it is regarded as the change that takes place in the form of the verb to indicate time. In other words, tense shows us or makes us to deduce for ourselves when an action is performed. This property of the verb is one aspect of grammar that continues to puzzle many students of English in Nigerian tertiary institutions. According to Oji (1988), traditional grammarians have equated tense

with 'time' contending that tense is of three major types viz: the present, the past and the future. In their opinion, therefore, 'time' is a universal concept.

However, most contemporary grammarians or linguists disagree with the above view arguing that there are two major tenses in English language namely: the present and the past e.g go – went, see – saw, work – worked, spend – spent, build – built, etc. They do not consider the future tense as a tense since it makes use of auxiliaries 'will' and 'shall' or simple present tense and having recourse to sometime adverbials such as 'tomorrow', 'The day after tomorrow' etc. There is, therefore, no form of the verb in English which indicates a future event without the use of the auxiliaries or simple present tense such as 'leaves', 'takes', etc as in the following sentences:

He will go to school tomorrow.

We shall see you the day after tomorrow.

She takes the examination next Monday.

My friend leaves the University in July.

The above sentences do not indicate tense, but simply manifest futurity. There is no denying the fact that inappropriate use of tenses has created a lot of set-back to learners of English in our contemporary Colleges of Education, Polytechnics and Universities. No matter what students' natural abilities or talents, no matter how good they may be in certain subjects, they are judged not only by what they know but how correctly and effectively they write during crucial periods of their studies such as continuous assessment (CA) tests and examinations.

English tenses are integral part of a student's personality, his character and his real self since a knowledge of good tense usage gives him poise and confidence in academic circle. On the other hand, incorrect use of tenses by students in their written English is not only embarrassing to themselves but also to their lecturers, friends or associates who are exposed to such errors. It is against this background that the writers wish to investigate into the phenomenon so as to unearth its implications on students' performance in written English in Nigerian tertiary institutions, with particular reference to Kogi State College of Education, Ankpa. An attempt is made by the writers of this work to enumerate and describe each tool or instrument of investigation in order to present an objective picture of tense usage and their implications on students' performance in written English. This instruments employed are questionnaire and achievement test. This study also takes into cognisance the role of lecturers in the efficient and effective teaching and learning of tenses in English language. To this end, two sets of questionnaire have been designed for students as well as English lecturers in the case study area.

TENSES IN ENGLISH LANGUAGE

According to Oji (1988), "traditional grammarians have equated tense with 'time'. He contends that tense is of three major types viz: the present, the past and the future". In their opinion, "time is a universal concept". They analyze tenses in English in the following categories: Present tense, according to them, comprises the following types.

Present simple: e.g. Blessing cooks delicious meal.

Present progressive: e.g. Blessing is cooking delicious meal.

Present perfect: e.g. Blessing has cooked delicious meal.

Present perfect progressive: e.g. Blessing has been cooking delicious meal.

Past tense, in their view point, has the following components, namely:

Past simple: e.g. Blessing cooked delicious meal.

Past progressive: e.g. Blessing was cooking delicious meal.

Past perfect: e.g. Blessing had cooked delicious meal.

Past perfect progressive: e.g. Blessing had been cooking delicious meal.

Future tense, to the traditional grammarians, is categorised thus:

Future simple: Blessing will cook delicious meal.

Future progressive: e.g. Blessing will be cooking delicious meal.

Future perfect: e.g. Blessing will have cooked delicious meal.

Future perfect progressive: e.g. Blessing will have been cooking delicious meal.

The above contention of the traditional grammarians notwithstanding, the modern linguists such as Quirk and Greenbaum (1979) observe that English has no definite way of expressing futurity. According to them, there are two recognisable tenses, which are the 'present' and the 'past'. They do not consider the future tense as a tense. They therefore contend that:

There is no obvious future tense in English corresponding to the time/tense relation for present and past. Instead, there are several possibilities for denoting future time. Futurity, modality and aspect are closely related, and future time is rendered by means of modal auxiliaries or semi-auxiliaries, or by simple present forms or progressive forms.

Close (1970) also belongs to the above school of thought. According to him, the rationale behind divergent expressions of futurity may be due largely to our vision of the future which is often "confused by doubts, uncertainty, wishes, intentions, plans, confidence, or sheer determination". This crop of contemporary linguists or grammarians identifies seven major ways of expressing future time in English:

Sunday will leave tomorrow

Sunday is going to leave tomorrow

Sunday is leaving tomorrow

Sunday leaves tomorrow
Sunday is to leave tomorrow
Sunday will be leaving tomorrow
Sunday is about to leave

Comrie (1985) summarily defines tense as “grammaticalised location in time”. This definition, to all intents and purposes, is germane to the controversy between the structuralists and the logical semanticists’ view of tense.

Errors in Tense Usage

Ndimele (1996) identifies the following errors in the use of tenses in the Nigerian tertiary institutions of learning.

“I am going to go home tomorrow” – *referring to future time (wrong)*
“I am going home tomorrow” – *referring future time (correct)*
“He is going to school everyday” – *referring to present habit (wrong)*
“He goes to school everyday” – *referring to present habit (correct)*
“I came to see you” – *referring to present time (wrong)*
“I’ ve come to see you” – *referring to the present time (correct)*
‘I used to visit my uncle on Sundays’ – *expressing present habit (wrong)*
“I visit my uncle on Sundays” – *expressing present habit (correct)*
“I did not told him” – *expressing past time (wrong)*
“I did not tell him” – *expressing past time (correct)*
“I am not in school yesterday” – *referring to past tense (wrong)*
“I was not in the school yesterday” – *referring to past tense (correct)*
“John has spoken to him yesterday” – *referring to past tense (wrong)*
“John spoke to him yesterday” – *referring to past tense (correct)*
‘He is about to leave for Lagos today’ – *expressing an immediate future (wrong)*
“He is about to leave for Lagos” – *expressing an immediate future (correct)*

Pryse (1984) also identifies the following errors in tense usage.

“This is my first time of coming here: (wrong)
“This is the first I have been here” (correct)
“This is my first time of seeing this” (wrong)
“This is the first time I have seen this” (correct)
“This is my first time of hearing this” (wrong)
“This is the first time I have heard this” (correct)
“I am sick since last Thursday” (wrong)

"I have been sick since last Thursday" (correct)

According to Pryse, "the sentences (a) are wrong because the underlined verbs have not been used correctly". The linguist stresses that "the misuse of tenses is the cause of many common errors of speech and writing in English". Hill (1978) equally pinpoints some errors in tense usage among our students.

"We needed not to be afraid" (wrong)

"We did not need to be afraid" (correct).

In the past tense, according to Hill, "the negative can be didn't need + infinitive to or needn't have e.g. we didn't need to be afraid; we needn't have been afraid." He explains that the meaning of these expressions are different, stressing that "needed not" is not acceptable in contemporary English.

"I am often asking myself questions". – Referring to present habit (wrong)

"I often ask myself questions". – Referring to present habit (correct)

"I like him because he was friendly". – Referring to past time (wrong)

"I liked him because he was friendly. – Referring to past tense (correct)

"I am hearing a lot about England". – Referring to repeated statement (wrong)

"I hear a lot about England". – Referring to repeated statement (correct)

"He ran outside to see what is happening". – Referring to past time (wrong)

"He ran outside to see what was happening". – Referring to past time (correct)

"I asked him what he has done". – Expressing past time (wrong)

"I asked him what he had done". Expressing past time (correct)

"He didn't know whether he will enjoy himself". – expressing past time (wrong)

"He didn't know whether he would enjoy himself" - expressing past tense (correct)

Forrest (1981) contends that students, more often than not, commit errors in the use of conditional tenses, which require different tense sequences as shown below:

"If Solomon goes to the University, he would study law" – expressing a likely condition (wrong)

"If Solomon goes to the University, he will study law" – expressing a likely condition (correct)

"If Solomon went to the University, he will study law" – expressing an unlikely condition (wrong)

"If Solomon went to the University, he would study law" – expressing an unlikely condition (correct)

"If Solomon had gone to the University, he will have studied law" - expressing an unfulfilled condition (wrong)

"If Solomon had gone to the University, he would have studied law" – expressing an unfulfilled condition (correct)

Forrest considers all the sentences (a) ungrammatical because the underlined tenses cum auxiliaries do not rhyme or agree with the concept of time.

Implications of Wrong Tense Usage on Students' Performance in Written English

Forrest (1981) observes that students' poor performance in written English emanates from "the misuse of tenses especially the use of present perfect tense". According to him, "this tense gives considerable difficulty because students look upon it as a past rather than a present tense". He further exemplifies a topic on narrative essay written by a student: My Last Journey to Lagos. In the essay, he said: "A man who sat behind me in the plane has told me a story which I have believed". The underlined expressions are present perfect tenses, which are used instead of the simple past tenses told' and believed' respectively. The idea of narration, he stresses, is to "tell or relate what happened in the past and therefore, unconnected with the present". The sentence should read: "A man who sat behind me in the plane told me a story which I believed". The student's inability to distinguish present perfect from simple past tense in the said essay has implication on his performance; hence, his idea is not properly marshalled. In other words, the use of present perfect tense is inappropriate as long as essay of this kind is concerned.

According to Pryse (1984), "the misuse of tenses in written English breeds incoherence, lack of unity of ideas and at worst, confusion". This assertion has crystalised the very essence of correctness and appropriateness of the use of tenses in English communication. Ndimele (1996) contends that "incorrect use of tenses makes sentences crystally clumsy and leads to incomprehensiveness of ideas put across by a writer". This also shows the implication of wrong tense usage by students in their written English. Oluikpe (1985) maintains that "shift in tense while expressing a single idea has implication on students' performance in written communication". Below are examples:

"We rushed to the party, but nobody is there"

"The theme of the novel is the horrors of traditional beliefs. The novel described how Ikemefuna was killed by Okokwo, his 'father' to appease the gods".

The above errors are corrected thus:

"We rushed to the party, but nobody was there".

"The theme of the novel is the horror of traditional beliefs. The novel describes how Ikemefuna is killed by Okonkwo, his 'father' to appease the gods"

According to the linguist, "even though the event took place in the past in example (b), the present tense is used" describing this kind of tense as "historic present" common in the field of literature.

Semmelmeier and Bolander (1981) also view shift in tense as having "serious implication on students' performance in written English". They explain the implication of the shift in

tense, which they also call “mixed tenses” as “errors capable of rendering students’ ideas disjointed and illogical”. Below are illustrations drawn from students’ work:

“I went into the hall and there I see a strange man”. (incorrect)

“I went into the hall and there I saw a strange man” (correct)

“The officer stopped the car and speaks to the driver” (incorrect)

“The officer stopped the car and spoke to the driver” (correct)

This theory is anchored on Quirk, et.al (1985), Palmer (1987), Berk, (1999), Dowling and Locke (2001) structuralist theory. This theory x-rays tense usage vis-à-vis its natural context. The theory maintains that tense is manifested largely through the application of inflectional affixes which relates “an event to a timeframe” Contrary to the ternary opinion of the traditional grammarians that tenses occur in three timeframes – the present, the past and the future, the structuralists claim that there are only two possibilities of occurrence of events using the timeframes of the present and past. This crop of linguists argue that the future form is irrelevant and unnecessary construction got from one of the functions of modal auxiliary ‘will’ and the infinitive ‘to’. In English, according to the structuralists, only two instances of tenses exist. They further argued that future time cannot be called future tense because the main verb form is non-finite and the auxiliary ‘will’ is modal. More so, Quirk (1985) opines that “the future has no morphological form in English and therefore, is not really a tense.

Questionnaire for Lecturers

This is a set of carefully designed questions by the researchers to solicit information relating to the aims and objectives of the study from the sample population (respondents) in order to facilitate the research. Essentially, questions were drawn to cover the testable hypotheses. The questions were structured and unstructured types. In the case of the former, the respondents were expected to choose from the group of alternative answers (Yes or No) and other similar responses provided while in the latter, they were expected to write or state their answers as short and precise as possible. In this regard, therefore, the structured questionnaire saved the respondents’ time as it has got no elaboration of answer. The unstructured questionnaire, however, allowed respondents to express their views or opinions in writing, to a certain extent.

In this set of questionnaire, the researchers administered 15 (fifteen) questions, which were in two forms: the Yes or No questions plus other similar ones and the free – response type.

Questionnaire for Students

This set of questionnaire was principally used to elicit some information regarding their own attitudes to tense usage generally as well as their impressions of their English

lecturers. Here, the writers administered 10(ten) questions which equally took two forms: the Yes or No questions and the free-response questions.

Achivement Test

This is a type of performance test, which is used for measuring learners' (students) abilities. It is aimed at finding out how much learning the learners or students have acquired or achieved. The usefulness of this instrument in this study lies in the determination of students' abilities in the use of tenses in written English. In this type of instrument, 2 (two) essay questions were set for students in the case study area. Out of these questions, students were instructed to answer any one question.

Analysis of Data, and Interpretations

This section is primarily designed to analyse the data collected from the case study area and subsequently interpret the results.

Item Statement 1:

Lackadaisical attitudes of students towards the study of tenses contribute to their poor performance in written English.

Table I:

Questions	Response items	No. of respondents	%of respondents
Do you share the view that students' lukewarm attitudes to the study of tenses actually contribute to their poor performance in written English?	Yes	50	100
	No	0	0
	Total	50	100
To what extent has tense usage affected students' written English ?	a)To a great extent	47	94
	b)To a negligible extent	3	6
	Total	50	100

In question one, all the 50 questionnaires returned have unanimous responses. That is, all the 50 respondents are of the view that lackadaisical or lukewarm attitudes of students to the study of tenses obviously contribute to their poor performance in written English; hence, the percentage of respondents is basically 100.

Accordingly, responses to the second question in this table indicate that 94 percent of the total number of respondents is of the opinion that tense usage has serious implications on students' performance in written English. Only 6 percent hold a contrary view in this regard. The results from questions one and two clearly show that item statement one is true.

Item Statement 2:

Table II:

Questions	Response items	No. of respondents	%of respondents
Do you agree that the excessive use of pidgin English by students is responsible for their wrong use of tenses in written English?	Yes	38	76
	No	12	24
	Total	50	100
What factors militate against correct tense usage in students' written English?	a)Laissez faire attitudes of teachers to the use of pidgin English by students	7	14
	b)Constant use of pidgin English by students	30	60
	c)Poor foundation in basic tenses	13	26
	Total	50	100

In this table, responses to question one indicate that 76 percent of the total number of respondents agree that inordinate use of pidgin English among students is no doubt responsible for their incorrect use of tenses in written English. In another category, 24 percent of the same number of respondents disagree with the item statement. In other words, they do not believe that excessive pidginisation of English by students jeopardises their chances of passing written English.

Responses to question two show that 14 percent of the total number of respondents opine that laissez faire attitudes of teachers to the use of pidgin English by students militate against correct tense usage in their written communication. However, 60 percent of the same number of respondents trace the problem of correct tense usage to students'

constant use of pidgin English. Furthermore, 26 percent of the same number of respondents hold a contrary opinion. According to them, poor foundation in the rudiments of tenses is responsible for students' poor performance in written English.

From the foregoing analysis, it is evident that inordinate use of pidgin English attracts overwhelming percentage of the total number of respondents from both questions which is unarguably in consonance with the item statement under test.

Item statement 3: Inadequate motivation of students by some English lecturers and parents is responsible for students' poor performance in written English.

TABLE III

Questions	Response items	No. of respondents	% of respondents
Do some of your English lecturers constantly encourage you to learn and practise tenses through written work?	Yes	31	62
	No	19	38
	Total	50	100
Do some of your parents constantly encourage you to learn and practise tenses through written work?	Yes	15	30
	No	35	70
	Total	50	100

From the above table, it is clear that responses to question one indicate that 62 percent of the total number of respondents agree that some English lecturers actually give enough encouragement to students to galvanise their interest in the study of tenses. Contrary to this view, 38 percent of the same number of respondents are of the opinion that some English lecturers do not give adequate encouragement to students to ginger up their enthusiasm in the learning of tenses, with concomitant poor performance in their written English.

In this table, question two attracts different number of respondents. Responses to the question indicate that 30 percent of the total number of respondents hold the opinion that parents, more often than not, motivate their children to learn and practise tenses through written work. However, 70 percent of the number of respondents disagree with such opinion. They view parents' encouragement to their children in this regard, as inadequate. To this end, the number of respondents in this table who feel that the motivational role of some parents towards the effective learning of tenses leave much to

be desired, forms a higher percentage. This result, therefore, conforms to the item statement being tested.

Below are the findings from the practical given to students of Kogi State College of Education, Ankpa.

Out of the 50(fifty) students that returned their scripts, 60 percent of them committed various tense errors. The remaining 40 percent wrote fairly good essay with few errors in tense usages. One question chosen by students out of the two is hereby presented vis-à-vis their tense errors.

QUESTION1: Write an article suitable for publication in a national newspaper on the topic: The Menace of Examination Malpractices in Nigerian Tertiary Institutions: Causes and Remedies.

Here, a student wrote with the following tense errors: "Examination malpractices in tertiary institutions in Nigeria have become a major problem facing Nigeria as a whole". In this sentence, the student committed an error in the use of present perfect tense underlined above. He used 'have become' instead of 'have become'. The sentence, therefore, can be rewritten thus: The menace of examination malpractices in Nigerian tertiary institutions has become a major problem facing Nigeria as a whole. In English language, the simple past tense 'became' is never preceded by any auxiliary verb such as 'has' and 'have' except when 'become' is used as shown above.

The student equally committed other errors as follows: With all these causes of examination malpractices in our tertiary institutions, there is some way and solution in which the problem can be solve". This can be rewritten correctly as: with all these causes of examination malpractices in our tertiary institutions, there are solutions through which the problem can be solved.

Another student who chose the same question, made the following tense errors in her presentation: 'when a certain school engage in such a high standard level, the management go therefore to any process of helping the students to get good results to lift up the name of the school.' In this sentence, the principal verbs 'engage' and 'go' should have been used in the simple present tense. The whole sentence can be rewritten thus: when school engages in such a high standard, the management, therefore, goes to any extent to help the students in order to get good results with a view to promoting the name of the school.

QUESTION 2: Write a story, which illustrates the saying: "It pays to be good".

In this essay, which is narrative in its entirety, a student wrote thus: "I do not recognized the man whom I help many years ago". In this sentence, the verbs 'do' 'recognized' and 'help' are inappropriately used. In a narrative essay, accounts of events should be given in

simple past tense, past progressive as well as past perfect tense, depending on a writer's diction. The correct tense usage should be: I did not recognize the man whom I helped many years ago.

In the same question, another student wrote: "I cannot immediately pool myself together when the car in which the man was travelling begin to tumble. However, I am able to safe him from the car". In these sentences, most of the tenses employed are incorrectly used. Rather, the sentences should be rewritten thus: I could not immediately pull myself together when the car in which the man was travelling began to somersault. However, I was able to save him from the wreckage.

All the tense errors pinpointed from the students' written English are just randomly selected from other numerous errors in tense usages.

From the analysis in this section, it is glaringly explicit that the use of tenses and their implications on students' performance in written English in the case study area cannot be explained away by a single factor. Rather, they are a result of the interplay of several factors such as: lukewarm attitudes of students towards the study of tenses, inordinate use of pidgin English by Students both within and outside the campus and inadequate motivation and / or encouragement of students by some English lecturers and parents.

Conclusions

Most of the respondents agree that wrong use of tenses by students under study is due largely to nonchallant attitudes of students towards the learning of tenses, excessive pidginisation of English by students and inadequate encouragement of students by some English lecturers and parents. These findings lead us to the following conclusions.

The first conclusion that can be inferred from the findings of this study is that incorrect use of tenses by students of Kogi State College of Education, Ankpa is as a result of: students lukewarm attitudes to the study of tenses. It has been established that lukewarm attitudes of the students towards the study of tenses has been inhibitive to meaningful and resounding performance in written English. It is also noticed that inordinate use of pidgin English by the students has hampered good performance in their written English. Practice, it is said, makes perfect. Students use pidgin English rather than practice tenses, the necessary tools in English grammar. They are more comfortable with the pidginisation of English thereby fanning the ember of failure in their written English.

It is gathered that the students of Kogi State College of Education, Ankpa do not receive adequate motivation or encouragement from some of their lecturers as well as their parents. This factor which could have boosted the students' morale in the use of tenses has been grossly inadequate; hence, impressive performance in their written English has been problematic and illusory. On the basis of these conclusions, recommendations can

be made, from which it is hoped that the students under study can metamorphose from their present level of tense usages to an appreciable level.

Recommendations

Based on the data collected from the case study area, we make the following recommendations:

Students should endeavour to develop interest in the learning of tenses. They should practise tenses constantly since practice makes perfect.

Equally important is the need for students to desist from excessive use of pidgin English as this is capable of affecting the use of tenses in their written English.

They should learn to speak and use good English as their principal focus.

Moreover, English lecturers and parents should encourage their students and children to practise tenses through written work. Lecturers have more role to play in this regard. Students should be commended when necessary so as to boost their morale and give them a sense of belonging and acceptability.

In addition, English lecturers should exhibit exemplary characters worthy of emulation. They should serve as models while teaching tenses because brilliant lecturers will no doubt perform their duties diligently and meritoriously.

It is our hope that if the foregoing recommendations are taken seriously, then, they will undoubtedly provide the necessary impetus for the positive transformation of the hitherto unimpressive performance of the students in their tense usages in written English.

References

- Aliyu, J.S. (1996). Improving your performance in English. Zaria: Ahmadu Bello University Press.
- Ayedogbon, S. (2013). Use of English and communication. Lokoja: Agubay Publishers.
- Berk.L. (1999). English syntax: from word to discourse. Open University Press.
- Bolinger.D. (1947). More on the present tense in English Language 23, 434-6.
- Comrie, B (1985). Tense. Cambridge: Cambridge University Press.
- Danjuma, B.D. (2006). Use of English and Business communication (for Universities, Colleges and polytechnics). Kaduna: Cross point communication.

- Dowling, A. and Locke, P. (2003). *A University Course in English grammar*. London and New York: Routledge
- Forrest, R.(1981), *Revision English*. Singapore: Longman Group Ltd
- Hill, L.A. (1978), *A guide to correct English*, London: Oxford University Press.
- Ndimele, O. (1996). *An advanced English grammar and usage*. (Revised Ed.)Aba: National Institute for Nigerian Languages
- Ogwuche, G.O. (2000). *Communication studies*.Kano:Yunik Business Centre.
- Oji, N. (1988). *English grammar for advanced studies*. Uruwulu-Obasi: Pacific Publishers.
- Oluikpe, B.O.A. (1985). *The use of English for higher education*. Onitsha: Africana-Fep Pub. Ltd.
- Pryse, B.E (1984). *English without tears* (New ed.). Glasgow: William Collins, Sons and Co. Ltd.
- Quirk, R.S., Greebaum, G. L and Svartvik J. (1985), *A comprehensive grammar of the English Language*. London: Longman.
- Quirk, R. and Greenbaum, S. (1979). *A university grammar of English*. Hong Kong: Longman Group Ltd.
- Quirk, R. et al. (1972). *A grammar of contemporary English*. London: Longman.
- Quirk, R. & Greenbaum, S. (1987). *A university grammar of English*.UK.:Longman
- Semmelmeier, M. and Bolander, D. O (1981). *Instant English handbook*. New Jersey: Career pub. Inc.

AN ASSESSMENT OF THE FACTORS INFLUENCING THE ADOPTION OF E-MARKETING ON THE PERFORMANCE OF RETAIL OUTLETS IN AKURE MALL, AKURE, NIGERIA

Edamisan Olowofeso

*Department of Entrepreneurship, School of Management Technology,
The Federal University of Technology, Akure, Nigeria.*

Abstract

In the last two decades, E-Marketing has become one of the marketing strategies that help businesses to sustain a competitive advantage over other competitors in the market. This study investigates various factors that influence the adoption of E-Marketing on the performance of retail outlets in Akure Mall. The objectives of the study are to identify the various factors affecting the decisions of retail owners and the managers of retail outlets for the adoption of E-Marketing and to also determine the level of satisfaction derived by owners of retail outlets from the use of different E-Marketing components. The population of the study comprises all the sixty-one (61) retail outlets in Akure mall. Since the population of the retail outlets in the study area is within a manageable size and can be easily reached, the study adopts a census technique for 61 respondents in the various retail outlets with the aids of self-structured questionnaires. 55 copies of the questionnaires were received for the analysis using descriptive statistics with the aid of SPSS Version 25. Findings indicate that the use of E-Marketing is of great relevance and importance, as it has helped marketers to improve their sales, gained new customers and reduce marketing expenses. The study also reveals that mobile marketing, social network marketing, internet display are the most used E-market component among retail outlets. The study, therefore, recommends that retail outlets that are yet to implement the E-Marketing strategies need to start their involvement by inviting their customers to join their social media community to ensure effective marketing of retail products.

Keywords: E-marketing, social media, retail outlets, performance, Akure Mall

Introduction

In a competitive market, there is a need for the competitorsto adopt a strategy that can help theirbusinesses tosustain a competitive advantage over other competitors in the market. In that regard, building and adopting a marketing strategy that will facilitate and create awareness for the products and services and communicate the same to the customers is highly needed (Laudon&Traver, 2007; Egele, Ikechi&Ozo, 2017). In recent year, one of the channels of communication to the right customer involves using of

electronic mediawhich involves the effective use of technology to facilitate the marketing of the products or services in all its forms, in such a manner that it replaces the old traditional way of marketing and plays a supporting role, which is defined by business and marketing needs (Abrahams, 2002).The term E-marketing (EM) has been studied both empirical and in theory, the concept has become fairly common in both the popular press and academic literature. It is a form of electronic marketing limited to the use of only internet-based technology for marketing activities. It gained prominence as a tool for competition in retail outlets in developed counties. Many of the retail outlets now offer transactions online where their customers patronize them from the convenience of their homes or offices. Shopping online has also gained acceptance with many people who recognize the importance of buying from outside their location and who have realised that it is no longer necessary to go in person to shops in order to make their purchases (Asikhia, 2009). These changes have prompted many organisations to carry out their marketing operations to better satisfy customer needs. The introduction of EM into the mainstream operations of retail outlets business offers unique opportunities to overcome specific challenges.Akpan-Obong(2007), Ashrafi and Murtaza (2008) believe that EM applications are best suited for large enterprises. However,the number of retail outlets that usethe EM operation to carry out their business has rather been low, with particularly reference to those in the developing country like Nigeria.Moreover, information on EMadoption among retail outlets in Akure isalso scarce, thus the need to find out this fundamental problemand the factors affecting the adoption of EM among the retail business in Akure, Nigeria.

Evolution and Meaning of E-Marketing

The commencement of EM started around 1960s by the US government to assist scientific researches and matters of academia (Senn, 2004). The growth of new social networks in the year 2000 dramatically transformed the interaction between people and organizations that shared a common interest in all aspects of life (Edosomwan, Kouame, Prakasan, Seymour & Watson, 2011). Social media is primarily used to share information with a broad audience (Edosomwan, *et al.*, 2011).It is a great strategy to announce information and social networks allow followers to share that information with an even broader audience. Social media platform helps to grow a business by developing large followers and learn how to give followers what they want” (Rampton, 2014). Hence, EM is a form of electronic marketing that uses only internet-based technology (Social media) for marketing activities. Marketing organizations conduct business in unpredictable, dynamic, and volatile environments that demand the origination of workable strategies that include practices, for the attainment of goals. Companies seek to develop appropriate strategies that are capable of assuring the management of success. Organizations that have adopted EMpractices have reported better performance through improved distribution, increased sales and acquisition of new customers (Hossinpour, Hasanzade&Feizi, 2014). The development of mechanisms that enable adaptation to the dynamism in the competitive environment with appropriate strategies contributes to better organizational

performance. Recognition of the effect of organizational strategies, including the adoption of EM practices and application of the strategies in adapting to the turbulent competitive environment has effects on the organization's performance. According to Kim (2003) by increasing globalization, competitiveness is considered an important issue among policy-makers at different levels (national, industry and enterprise) in different parts of the world. What is important in the competitiveness of an organization is the organization's ability to act and react in a competitive environment.

In a business transaction, EM helps many clients to receive the information, buy products/services online, thereby migrating from traditional marketing to online media marketing. A greater number of them are accessing the desired news from specialized sites and mobile devices, without location boundaries at any time. People are adopting new technologies and it has affected and caused a transformation in consumption. Optimizing the various components of EM is necessary to act objectively and these decisions are to be made based on performance key indicators. In the process of adapting to these market changes, the marketers have the opportunity to reach a different audience through the various components. This approach based on real data, facilitated by internet analysis, helps companies to focus the efforts and to have success with the new offer versions. The internet is just like any other form of medium that can be used to reach target audiences to market and advertise products, services and ideas. The increasing trend of digital marketing and the role of millennial's generation in buying decision that have made a great impact on enterprise sales. Most of the firms are facing the high cost of business and unable to reach their buyers around the world.

Factors influencing adoption of E-Marketing

The factors influencing the adoption of EM by any business sector have been categorized into internal factors and external factors in the existing literature (Sarosa & Zowghi, 2003; Ashrafi & Murtaza, 2008). Several researchers highlight firm size, firm characteristic, product, sector, access to EM, policy changes and economic conditions as a factor that influences the adoption of EM by any business (Matambalya & Wolf, 2001; Wolf, 2001; Giovanni & Mario, 2003; Shiels, McIvor & O'Reilly, 2006; Kotelnikov & Kim Hak, 2007; McConville, 2008). In developed countries like North America, Britain, Italy, North Ireland and the Netherlands, a low annual budget for information technology investments, cultural deficiencies, lack of cooperation and trust between Small and Medium-scale Enterprises (SMEs), lack of relevancy of adoption to the organization and design of EM are considered factors influencing adoption of EM in that region (Onyango, 1994; Ravarini, Tagliavini, Pigni & Buonanno, 2001; Lucchetti & Sterlaccini, 2004; Okwara, 2004; Shiels *et al.*, 2006; Kotelnikov & Kim Hak, 2007; McConville, 2008).

According to Matambalya and Wolf (2001), and Wolf (2001), legal and regulatory issues, weak strategies, lack of research and development, excessive and reliance on foreign

technology are viewed as a challenge to the adoption of E-marketing. A study investigating the adoption of information communication technology in Nigerian SMEs found out that one of the major factors inhibiting diffusion and intensive utilization of EM is poor physical infrastructure (Ashrafi & Murtaza, 2008). Not all the countries are committed to the implementation of information technology projects, there is very little evidence of liberalization of telecommunication markets in most of the countries (Sahlfeld, 2007). Government assistance to SMEs in most countries is not desirable due to the gap between what is needed and what is provided by the government (Sarosa & Zowghi, 2003). Sahlfeld (2007) concludes that the factors can be due to the digital divide, availability, accessibility and affordability. Sarosa and Zowghi (2003) conclude that knowing the drivers and challenges is not sufficient for effective and successful adoption. How to manage those drivers and challenges during the adoption process is equally an important issue to study. Onyango (1994) highlights that challenges of EM adoption in Kenya are expensive solutions, lack of competent staff, poor infrastructure, poor standard of software, management problem, equipment problem and security. The use of physical infrastructure and frequencies is unfortunately often subject to a licensing regime. The barriers can be reduced by providing more training facilities, designing products and services at an affordable cost, strategic alignment of EM with business, availability of free professional advice and online consultancy at a reasonable cost to the businesses (Ravarini *et al.*, 2001; Giovanni & Mario, 2003; Lucchetti & Sterlaccini, 2004; Kotelnikov & Kim Hak, 2007; Ashrafi & Murtaza, 2008). The businesses need to have a clear understanding and choice of approach that suits their adoption needs which can be technical, operational, inter-organizational or strategic (Shiel *et al.*, 2006). Onyango (1994) suggests that policies should include service, products, infrastructure, education and training, social aspect, constraints and state policy.

Methodology

The target population of the study is composed of the marketing managers of all the retail outlets in Akure mall. In all, sixty-one (61) retail outlets are located in the mall. This information was gotten via a pilot study earlier conducted in the study area. This population was chosen because of the accessibility to information and the researcher's familiarity with the respondent's environment. Since the population of the retail outlets in the study area is 61 which is within a manageable size and can be easily reached. The study adopted a census technique for 61 respondents in the various retail outlets with the aids of structured questionnaires, out of which 55 copies were received for the analysis. The questionnaire contains information on electronic marketing adoption by retail outlets, level of electronic marketing implementation by retail outlets and the effect of electronic marketing on the performance of the business. The questionnaires were analysed using descriptive statistics with the aid of SPSS Version 25.

Demographic Characteristics of the Respondents

Results of the demographic parameters of the respondents in the study area are presented in Table 1. The result indicates that 70.4 percent are female while 29.6 percent are male. Gender issues are important factor to be considered in any marketing activities because of their great effect on the performance of the business. While 55.6 percent of the respondents is within the age of 31-40 years, 37 percent is within the age of 20-30 years. The age groups are very good for the effective and efficient use of EM components. This is because EM requires mental effort to market products or services correctly in order to reduce competitive pressure and increase sales growth which also implies that most of the respondents are energetic and therefore their information are reliable. The years of experience of the respondents indicate how long the respondents have been in practice. 1(1.9) percent of the respondents have been in business for more than twenty years. Altogether, the majority 34(72.2%) have less than five years' experience in retailing. Formal education plays a vital role in the use of EM and the dynamics of the business environment. The educational qualification of the respondents is an important factor to be considered in EM as well as their levels of performance.

Table 1 shows that all the respondents attended tertiary institutions, 63 percent holds a BSc /HND certificate, 16.7 percent of them holds an OND/NCE certificate, 13 percent of them holds an SSCE certificate while 7.4 percent has higher academic qualifications. This indicates that the majority of the respondents at the retail outlets in Akure mall were well trained, thus they have higher chances of giving reliable information.

Table 1: Descriptive statistics of retail outlets

Demographic	Frequency	Percent
Gender		
Male	16	29.6
Female	38	70.4
Total	54	100
Age of the respondents		
20-30	20	37.0
31-40	30	55.6
41-50	4	7.4

Above 50	0	0
Total	54	100
Academic Qualification		
SSCE	7	13.0
OND/NCE	9	16.7
BSc/HND	34	63.0
MSc and above	4	7.4
Total	54	100
Age of the Retail Outlet		
< 5 Years	39	72.2
6-10 Years	3	5.6
11-20 Years	11	20.4
More than 20 Years	1	1.9
Total	54	100

Source: Researcher's Field Survey, 2019

The effectiveness of the internal and external factors used by the retail outlets in the study area are displayed in Table 2 and Table 3. For example, in Table 2, the business orientation/ strategies variable ranked first with a mean of 4.30 among others. Firm characteristics (age, size) are ranked second with a mean score of 4.2. Lack of cooperation and trust between the retail business and customers are ranked third with a mean score of 4.15. Two of the variables, availability of resources (financial) and availability of resources (technical), are ranked fourth with the mean scores of 4.06. While security from the owners of the business is the least internal factor and is ranked tenth with a mean score of 3.57. In Table 3, Competitive pressure from the business/ customers is ranked first among other factors with a mean score of 4.11. Poor standard of internet software is ranked second with a mean score of 3.98. Next to this is Economic condition and it is ranked third with a mean score of 3.93. While the least variable 'Cultural deficiencies/environmental factors are ranked eighth with a mean ranking of 2.93.

Table 2: The EM strategies adopted by the respondents (Internal factors)

S/N	Variable	Strongly Disagree (%)	Disagree (%)	Neutral (%)	Agree (%)	Strongly Agree (%)	Total	Mean	Rank
1.	Business location.	5.6	14.8	7.4	31.5	40.7	54	3.87	8
2.	Business orientation/ strategies	3.7	3.7	5.6	33.3	53.7	54	4.30	1
3.	Firm characteristics (age, size)	3.7	1.9	11.1	37.0	46.3	54	4.20	2
4.	Management problem and internal security	5.6	1.9	14.8	53.7	24.1	54	3.89	7
5.	Availability of resources (technical)	3.7	5.6	25.9	11.1	53.7	54	4.06	4
6.	Security from the owner of the business	7.4	3.7	24.1	33.3	31.5	54	3.78	10
7.	Available of resources (financial)	5.6	1.9	9.3	48.1	35.2	54	4.06	4
8.	Types of the product	3.7	7.4	18.5	42.6	27.8	54	3.83	9
9.	Lack of competent and skill marketing staff	3.7	5.6	7.4	53.7	29.6	54	4.00	6
10.	Lack of cooperation and trust between the retail business and customers	7.4	0	1.9	51.9	38.9	54	4.15	3

Source: Researcher's Field Survey, 2020

Table 3: The EM strategies adopted by the respondents (External factors)

S/N	Variable	Strongly Disagree (%)	Disagree (%)	Neutral (%)	Agree (%)	Strongly Agree (%)	Total	Mean	Rank
1.	Poor infrastructure	0	22.2	20.4	46.3	11.1	54	3.46	6

2.	Poor standard of internet software.	0	9.3	11.1	51.9	27.8	54	3.98	2
3.	Lack of information technology support from the government	9.3	3.7	24.1	44.4	18.5	54	3.59	5
4.	Competitive pressure from the business/ customers.	0	1.9	13.0	57.4	27.8	54	4.11	1
5.	Cultural deficiencies/ environmental factors.	14.8	22.2	29.6	22.2	11.1	54	2.93	8
6.	Legal and regulation issues.	5.6	5.6	24.1	46.3	18.5	54	3.67	4
7.	Security (from the government).	9.3	24.1	29.6	25.9	11.1	54	3.06	7
8.	Economic condition	0	1.9	14.8	72.2	11.1	54	3.93	3

Source: Researcher's Field Survey, 2020

The different EM components and their level of usage by the retail outlets for marketing their products are displays in Table 4. It is noteworthy that all these retailers agreed to the use of these components in marketing their products and services. The prominent EM component among them is Mobile marketing and it is ranked first with a mean score of 3.59. This is followed by Social network marketing with a mean score of 3.46. While internet displays ads ranked third with a means score of 3.26. The least used EM components are search engine optimisation and search engine marketing which ranked fifth with a mean score of 3.11.

Table 4: Electronic Marketing (E-Marketing) Satisfaction by the retail outlets

S/ N	Variable	Strongly Disagree (%)	Disagree (%)	Neutral (%)	Agree (%)	Strongly Agree (%)	N	Mean	Rank
1.	Search Engine Optimisation	0	31.5	31.5	31.5	5.6	54	3.11	5
2.	Search Engine Marketing	0	31.5	37	20.4	11.1	54	3.11	5
3.	Social Network Marketing	0	24.1	31.5	18.5	25.9	54	3.46	2
4.	Internet Display Ads	0	37	20.4	22.2	20.4	54	3.26	3
5.	Mobile Marketing	0	22.2	20.4	33.3	24.1	54	3.59	1
6.	E-Mail Marketing	1.9	31.5	27.8	25.9	13.0	54	3.17	4

Source: Researcher's Field Survey (2020).

Discussion

The importance of EM in any business made it essential to investigate its adoption and its effect on business performance in Social Science research (Mzee, Ogwen & Irene, 2015). This study determined the effect of EM on the performance of retail outlets in Akure mall Ondo State, Nigeria. The study was carried out using structured questionnaires administered to the top managers of the retail outlets, out of the sixty-one (61) copies of the questionnaires administered, 54 copies were received. Descriptive Statistics (percentages and tables) are used to measure the effect of EM on the performance of retail outlets in Akure mall. It is observed from the analysis performed that the components of EM have a great effect on the performance of these retail outlets, in terms of sales and the employment growth in the study area. It is noteworthy that EM affects the performance of the business. The results of the study shows the following for the internal factors; 53.7% strongly agreed and 33.3% agreed that Business orientation/ strategies are

very important to conduct business. 46.3% strongly agreed and 37% agreed that firm characteristics (age, size) determined the use of the EM tools among other EM components. 38.9% strongly agreed and 51.9% agreed that cooperation and trust between the retail business and customers were considered for adoption of EM tools in the study area. These results are in agreement with the result of Bharati and Chandhury (2006), and Karakaya and Shea (2008), which note that the internal factors, such as size, age of organisation and competence of the staff, have significant weight on the kind of technology that is engaged in the business. The study also shows the following for the external factors; 46.3% strongly agreed and 37% agreed that competitive pressure from the business/customers were considered for adoption of EM in the study area. This result is similar to the result of the study conducted by Ravarini *et al.*, (2001), Lucchetti and Sterlaccini (2004), Okwara (2004), Shiel *et al.* (2006), Kotelnikov and Kim Hak (2007) and McConville, (2008). Weak strategies, poor infrastructure, Legal and regulatory issues are viewed as external factors affecting the adoption of E-marketing (Matambalya & Wolf, 2001; Wolf, 2001). The result was also in agreement with the study of Onyango (1994), Akpan-Obong (2007) and Ashrafi and Murtaza (2008) who investigate the factor that influence the adoption of ICT in some developing countries and find out that one of the major factors affecting the intensive utilization of E-marketing are poor physical infrastructure, poor standard of software, management problem, equipment problem and security. While the least factors, such as cultural deficiencies/ environmental factors, have 51.9% strongly agreed and 33.3% agreed. This is also in agreement with the study of Mzee, *et al.*, (2015) and Gyamfi (2015). The study also shows that the prominent EM component among the retail business owners is Mobile Marketing and it is ranked first with 3.59. Social network marketing is ranked second with 3.46 and internet display ads is ranked third with 3.26. The least used EM components are search engine optimisation and search engine marketing both are ranked fifth with mean scores of 3.11.

Conclusion and Recommendation

The study has highlighted the various factors that influence the adoption of EM on the performance of retail outlets in Akure Mall. It is noteworthy that EM among other marketing tools is gaining popularity in bringing the services of retail outlets to their customers. EM is of great relevance and importance since it has helped marketers to improve sales, to gain new customers, to reduce marketing expenses and to provide marketplace insight. It is also useful for building a loyal fan base for the displays of different EM components and for the usage of different retail outlets as well as for the marketing of products to the customers. It is noteworthy that all these retailers agreed to the use of these components in marketing their products and services. The prominent EM components among the identified components are the mobile marketing which it is ranked first, the social network marketing which is ranked second and the internet display ads, which is ranked third. The least used EM components are search engine optimisation

and search engine marketing which are ranked fifth. To ensure the effective marketing of retail outlets in the study area, the study recommended the need to implement EM strategies by the retail outlets. Both internal and external factors that affected the adoption of the retail outlets that ranked higher need to be considered first before any other factors.

References

- Abrahams, P. (2002). Whiteman finds a new pal to bill customers, *Financial Times*, 9 July.
- Ashrafi, R., & Murtaza, M. (2008). Use and impact of ICT on SMEs in Oman. *The Electronic Journal Information Systems Evaluation* 11(3), 125-138.
- Asikhia, O.U. (2009). The moderating role of E-Marketing on the consequences of market orientation in Nigerian Firms. *International Journal of Business and Information* 4(2), 243-270.
- Bharati, P., & Chaudhury, A. (2006). Studying the current status, examining the extent and nature of adoption of technologies by micro, small and medium-sized manufacturing firms in the greater Boston area. *Communications of the ACM*, 49 (10).
- Edosomwan, S., Kouame, D., Prakasan, S. K., Seymour, T., & Watson, J. (2011). The history of social media and its impact on business. *The Journal of Applied Management and Entrepreneurship*, 16(3), 79-91.
- Egele A. E., Ikechi. P. O., & Ozo, J. U. (2017). The impact of electronic marketing on retail outlet performance in Nigeria: A Survey of online retail outlets in Port Harcourt, Rivers State, *Journal of Business and Management* 19(11), 47-55.
- Giovanni, F., & Mario, A. (2003). Small Company Attitude towards ICT Based Solutions: Some.
- Gyamfi, K. A. (2015). Factors affecting the adoption of E-marketing among SMEs; Case study of selected SMEs in the Kumasi Metropolis, Ashanti region. Unpublished thesis submitted to the K.N.U.S.T School of business, Kwame Nkrumah University of Science and Technology, Kumasi
- Hossainpour, M., Hasanzade, M., & Feizi, M. (2014). The impact of E-marketing on life and investment insurance sales with emphasis on internet. *Kuwait Chapter of Arabian Journal of Business and Management Review* 3(8), 235-245.
- Karakaya, F., & Shea, T. (2008). Underlying motivations for establishing an E-commerce business and their relationship to E-commerce success. *Journal of Internet Commerce*, 7(2), 153-179.
- Kotelnikov, V., & Kim Hak, S. (2007). Small and Medium Enterprises and ICT Asia-Pacific.
- Laudon, K. C., & Traver, C. G. (2007). E-commerce: Business, Technology, Society (3rd Ed.), Pearson Prentice Hall, New Jersey.

- Luccehetti, R., & Sterlaccini, A. (2004). The adoption of ICT among SMEs: Evidence from an Italian survey. *Small Business Economics* 23(2), 151-168.
- Matambalya, F., & Wolf, S. (2001). The Role of ICT for the performance of SMEs in East Africa: Empirical evidence from Kenya and Tanzania. ZEF – Discussion Papers on Development Policy No. 42, Center for Development Research, Bonn.
- McConville, A. (2008). Impact of ICT on SMEs in the South East. Prepared for South East of England Development Agency (SEEDA) Birmingham UK.
- Mzee, R. M., Ogwen, K. L., & Irene, N. (2015). Factors influencing Adoption of E-marketing by small and Medium Enterprises (SMEs) in Kisumu Municipality *Journal of Business and Management* 17(5), 78-83.
- Okwara, B. (1994). Exploring the financing of SE: Problem of equity and bank finance in developed and developing countries. Unpublished MBA Dissertation University of Birmingham.
- Onyango, M. (1994). Introduction of IT in University Administration with special reference to Maseno University College, Kenya. Unpublished MEd Dissertation University of Manchester.
- Raisch, W.D. (2001), The E-marketplace. Strategies for success in B2B e-commerce, McGraw-Hill, New York, NY.
- Rampton, J. (2014). 25 Ways to grow your social media presence. Retrieved January 18, 2017, from <http://www.forbes.com/sites/johnrampton/2014/09/29/25-ways-to-grow-your-social-media-presence/#38771b275124>.
- Ravarini, A., Tagliavini, M., Pigni, F., & Buonanno, G. (2001). Empirically testing the impact of ICT on business performance within SMEs. Proceedings of BIT 2002 Conference, Manchester, UK.
- Sarosa, S., & Zowghi, D. (2003). Strategy for adopting information technology for SMEs: Experience in adopting email within an Indonesian Furniture Company. *Electronic Journal of Information Systems Evaluation* 6(2), 165-176.
- Senn, A. (2004). Information technology: Principles, practices, opportunities. 3rd ed. Upper Saddle River: Pearson Education Inc.
- Shiels, H., McIvor, R., & O'Reilly, D. (2006). Understanding the implications of ICT adoption: Insights from SMEs. *Journal of Logistics Information Management*, 16(5), 312 - 326.
- Wolf, S. (2001). Determinants and impact of ICT Use for African SMEs: Implications for rural South Africa. Paper prepared for Trade and Industrial Policy Strategies Forum, South Africa.

BUDGET DELAY IN NIGERIA: WHO IS TO BLAME?

LAWAL SALEH

*Department Of Public Administration
Faculty of Administration
Ahmadu Bello University, Zaria, Nigeria
Email: slawal@abu.edu.ng*

Abstract

Government annual expenditure in Nigeria depends on the budgetary provisions made in the appropriation act passed by the National Assembly and assented to by the President. Records have shown that since the return of civilian administration in 1999, government budget implementation has always been delayed, except in 2001 and 2007, due to some hitches arising from the key stakeholders in the budgetary process. This paper examines the issue of budget delay in Nigeria vis-à-vis the institutional response to such delay, using data from secondary sources that are qualitatively analysed through content analysis. The paper finds out that budget delay in Nigeria is a compounded issue emanating from the loopholes in the regulatory framework and the executive and legislative institutional practice. It recommends a modification of the regulatory framework to accommodate a defined timeframe for budget submission passage and assent for timely implementation. Timely action by the executive and the legislature in the process of budget passage is also recommended.

Keywords: *Legislature, Executive, Budget delay, Budget formulation, Budget approval.*

Introduction

Generating revenues and carrying out expenditures by the government in virtually all states around the globe are basically dependent on budgetary provisions made as contained in the appropriation act passed by the parliament and assented to by the President of the concerned state. This signifies the necessity and relevance of budget in the national life of any country, such as Nigeria with a Constitution (1999) that represents a budget as a tool that authorises all the expenditures to be carried out in a given financial year of 1st January to 31st December.

Budget is a financial statement of the government's proposed expenditure and revenue during a particular period of time, which is usually a year. It is prepared to attain the objectives of full-employment in the economy, price stability, rising growth in national

output, balance of payments equilibrium and equity in income distribution. The inherent elements of budget include the fact that it involves financial plan of operation, a fixed period, an authorization to collect revenue and incur expenditure, a mechanism of control of both revenue and expenditure, and it is objective oriented. It is both an instrument for economic and social policies as well as an instrument for planning, co-ordination and communication (Anyanwu 1997).

In Nigeria, just like other polities, the entire budgetary process is guided by legal frameworks which are seen as the laws, administrative manuals and policies that provide for and regulate the whole budget exercise. These frameworks include the Constitution of the Federal Republic of Nigeria (1999), the Finance (Control and Management) Act, the Fiscal Responsibility Act, the Appropriation Acts, the Financial Regulations, Treasury circulars from the Federal Ministry of Finance, Budget and National Planning or the office of the Accountant General, Administrative Manuals and documents bearing on budget matters and Annual Budget Call Circulars (Onyekpere, 2016; Dogara, 2016).

The budget process itself is a cycle consisting of series of activities and actors at the various stages of the cycle carrying out complementary roles. These activities that largely involve the executive and the legislative arms include planning and formulation, legislative approval, execution and evaluation. This is to say that the cycle is a year-round process involving planning and formulation (establishing budgetary policies, parameters and allocation priorities) by the executive; legislative approval by the National Assembly; implementation by the Government Ministries, Departments and Agencies (MDAs) and other development partners such as Civil Society Organizations (CSOs); and monitoring and evaluation by both governmental and non-governmental stakeholders.

However, over the years, budget process in Nigeria has been facing delays in the take up due to issues surrounding the legal frameworks and the actors involved. According to Ehigiamusoe and Umar (2013), budget implementation in Nigeria has been characterised by critical challenges since the return to democracy in 1999, resulting to poor performance of the federal government's capital budgets. These include late presentation of the budget to the nation's parliament by the executive branch of government, untimely passage of the enabling bill into law by the parliament and delayed assent to the budget by the President; late release of funds to and poor capacity utilization by Federal Ministries, Departments and Agencies (MDAs) and ineffectiveness in legislative oversight functions. This paper makes an attempt to examine the budgetary process delay in Nigeria with a view to unravel the factors causing the delay. The following research questions were answered in addressing this issue. What are the legal and regulatory frameworks involved in the budgetary process in Nigeria and how effective are they? How has the executive arm contribute to budget delay in Nigeria? How has the legislative arm contribute to budget delay in Nigeria?. The paper holds the assumption that budget delay in Nigeria is attributable to different stakeholders. The paper also covers the democratic period of 1999 to 2019 being the period of democracy characterised by the separation of powers

among the government organs and particularly the operations of the legislature which prevails only during democratic governance in Nigeria.

Review of Related Literature

Budget is a document from the government that sums up its revenue and expenditure for a fiscal year, which runs from January 1 to December 31. It is a financial plan which spells out government's estimated revenue and proposed expenditure for a fiscal year. It is a quantitative expression of a proposed plan of action by management for a specified period and an aid to coordinating what needs to be done to implement the plan. It covers the sum of money allocated for a particular purpose reflecting the summary of intended expenditures along with proposals for how to meet them. Usually ministries, departments and agencies (MDAs) translate their services through budget as it has to do with financial plan or estimate of proposed income and expenditure for a particular period normally a year. It is a comprehensive document that outlines what economic and non-economic activities a government wants to undertake with special focus on policies, objectives and strategies for accomplishments that are substantiated with revenue and expenditure projections (Suleiman, 2015; Horngren, Stratton, Sutton and Teall, 2004; Vintage, 2014, Ugoh and Ukpere 2009).

According to Bhattacharya (2000), a budget is more than estimates of revenues and expenditures, but encompasses reports regarding how government managed affairs in the previous year, the condition of public treasury, programme of work for years to come and how such work should be financed. He further itemized the key attributes of budgets as follows:

- (a) Clear identification of all activities to be carried out within the budget period;
- (b) Accurate estimate of the resources required to carry out the activities identified;
- (c) Allocation of funds amongst competing departments and activities along predetermined priorities; and
- (d) Formulation of appropriate policies to guide and support the implementation of the budget.

According to Parliamentary Centre (2010), budget process is about events and activities in the budget cycle involving the determination of resources and their uses for the attainment of government goals. It is a system of rules governing the decision-making that leads to a budget, from its formulation, through its legislative approval, to its execution and evaluation. The budget cycle itself is a year-round process involving formulation (establishing budgetary policies, parameters and allocation priorities) by the executive, legislative approval by the Parliament, implementation involving Government Ministries, Departments and Agencies (MDAs) and even Civil Society Organizations (CSOs), and evaluation and audit including the role of the Auditor-General. Essentially, most countries follow the same processes in their budget administration (Ekeocha, 2012).

Budget process in Nigeria involves active participation of different stakeholder with the executive and the legislative arms of government taking the lead. At the planning or formulation stages of the budget in Nigeria, it is the responsibility of the Budget Office of the Ministry of Finance to develop the budget in accordance with the Federal Government's fiscal policy. The Budget Office meets early in the fiscal year with key revenue generating agencies (including the Federal Inland Revenue Service, Nigerian Customs Service and the Nigerian National Petroleum Corporation) as well as key economic agencies (including National Planning Commission, National Bureau of Statistics, and Central Bank of Nigeria) to assess and determine trends in revenue performance and macro-economic indicators and the implication of such trends for the next three fiscal years. This discussion leads to the preparation of a Medium-Term Revenue Framework (MTRF) pursuant to which projected revenue from various oil and non-oil sources is determined over the medium-term. Following this determination with respect to revenue, the Medium-Term Expenditure Framework (MTEF) is developed outlining key areas of expenditure (statutory transfers, debt service, MDAs' Expenditure) as well as the projected fiscal balance. If this fiscal balance is a deficit, sources of financing this deficit are also considered. MDAs' expenditures comprise both capital and recurrent expenditures (Ekeocha, 2012).

Once the MTEF and MDAs' expenditure ceilings have been approved by the Federal Executive Council, the Budget Office, under the supervision of the Minister of Finance, Budget and national Planning, issues a "Call Circular" instructing the MDAs to allocate their allotted capital expenditure ceilings across their existing and new projects, programmes and other initiatives. MDAs are also required to submit estimates of their recurrent expenditure requirements for personnel costs and overhead. The Budget Office evaluates and consolidates the submissions of the various MDAs and prepares the draft budget, which is further presented to the President for approval by the Minister of Finance. The President then presents the draft budget, with other supporting documents, to the National Assembly, usually at a joint sitting of the Senate and the House of Representatives, for scrutiny and approval. At this stage of the budget process, there is hardly any room for public participation, as the activities at this stage are conducted within the executive.

The second part of the budget process starts with the legislature. The budget is considered separately by the House of Representatives and Senate of the National Assembly in accordance with the legislative practice and procedures, mostly through the Appropriation Committees. It is mostly at the public hearings conducted by these Committees that public participation in the budget process is highest. At this stage, the public is not only encouraged to participate during sittings/ meetings of the Committees, but also to submit memoranda. They also participate during budget defence by the respective MDAs. The two chambers of the National Assembly eventually harmonize their drafts and the recommendations of the various committees are considered and collated. The harmonized budget is approved separately by each chamber of the National

Assembly, after which it is presented as the Appropriation Bill to the President for assent. Once the President assents to the Appropriation Bill, it becomes an Act of Parliament.

The third stage of the budget process is the implementation stage. The implementation of the budget is carried out by the various MDAs of the federal government. Funds for capital projects are released on a quarterly basis to the relevant spending MDAs in line with what is allocated to them in the budget. As the implementation progresses, monitoring and oversight functions are carried out by the different organs of government responsible for that. Ekeocha (2012) has enumerated these governmental organs to include the Ministry of Finance, the National Planning Commission (NPC), the National Assembly, the National Economic Intelligence Agency (NEIA), the Presidential Monitoring Committee (P BMC), the Offices of the Auditor General of the Federation and the Accountant General of the Federation. However, actual inspection of the capital projects is carried out by the Ministry of Finance; the National Planning Commission and the National Assembly.

At this stage of the budget process, the citizens are mere onlookers. With the exception of contractors who bid for contracts during the implementation stage, the citizens are neither aware of when funds are released by the Ministry of Finance to the respective MDAs nor do they have any mechanism for monitoring the implementation of the budget, except of course, through the oversight function of their representatives at the National Assembly.

The fourth and final stage of the budget process in Nigeria is the evaluation or auditing stage. The office of the Auditor-General of the Federation and that of the Accountant-General, as well as the National Assembly, play the most prominent role here. The Accountant-General of the Federation is required by law to prepare and submit to the Auditor-General at the end of each financial year the Annual Financial Statements showing fully the financial position of the Government on the last day of each year. The Projects Audits Department of the Office of the Auditor-General is charged with the responsibility of monitoring and evaluation of Federal Government's capital projects, capital releases and implementation of Government budget thereof. Other Departments in the Office handle other aspects of the audit work. The Auditor-General at the end of the financial year, also submits to the National Assembly, the audited accounts of the Government, for its scrutiny. This is in accordance with Section 85(2) and (5) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended). At this stage also, there is no mechanism for the public to participate in the budget (Iloh & Nwokedi, 2016). Therefore, the entire budget exercise in Nigeria covers the budget planning and formulation, enactment/approval, implementation and monitoring and evaluation.

Theoretical Framework

The study is situated within the purview of the institutional theory. This is the traditional, "classical" approach that argues that public policy is determined, implemented, and enforced by government institutions. The focus of this model is on the structures, organization, duties and functions of governmental institutions. The model focuses on the traditional organization of government. It describes the duties and arrangements of Ministries, Departments and Agencies of the Government and considers constitutional provisions, administrative and common law, and judicial decisions. In this approach, less attention is given to organizations such as the pressure groups, political parties, or the wide social context within which government operates. It focuses on formal arrangements such as federalism executive reorganizations and presidential commission. The relation between public policy and governmental institutions is very close. Strictly Speaking, a policy does not become a 'public policy' until it is adopted, implemented and enforced by some government institutions. Government institutions give public policy three distinctive characteristics.

Institutionalization itself is a process by which organizations such as the legislature acquire value and stability, adaptability, complexity, autonomy and coherence in their statutory responsibilities. In this case, the budgetary process in Nigeria is seen as an institutional affair, planned, formulated, adopted, implemented and evaluated by government institutions of the executive and the legislature as the case may be. Thus, the structures, organization, duties and functions of governmental institutions vis-à-vis the societal needs gave rise to the national budget exercise.

Methodology

This study adopts qualitative method using secondary sources such as journals, official publications, scholarly articles, text books, magazines and the internet to examine the role played by the legislature in the budget process in Nigeria. Content analysis is employed and the variables focused revolved around planning and formulation, approval, implementation/oversight and evaluation in relation to budget as well as the challenges being faced in the process.

Results, Discussions and Findings

The data generated for the paper were basically secondary. As such content analysis was carried out. The results and discussions as well as findings were arrived at after data collection. The analysis of data is presented as follows:

a. Effectiveness of Legal and Regulatory frameworks in the Budgetary Process in Nigeria

Legal/Regulatory frameworks refers to the laws and administrative regulations which regulate the budget format, timing and procedures as well as the allocation of formal powers, responsibilities and rights in the budget process which are usually carried out based on the peculiarities of countries. The budgetary process in Nigeria is performed under the guidance and in conformity with the frameworks as: Constitution of the Federal Republic of Nigeria, 1999; Fiscal Responsibility Act of 2007 (FRA 2007); Annual Appropriations Act; Acts establishing the National Planning Commission; Federal Audit Act of 1956; Public Procurement Act of 2007; and Finance (Control and Management) Act of 1958, Cap. 144, 1990 among others.

Nigerian National Budget has always been guided by the Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP) as ordered by the Fiscal Responsibility Act (FRA) of 2007. The Act clearly states that the MTEF should be the basis for the preparation of the national budget's estimates of revenue and expenditure and that the sectoral and compositional distribution of the budget should be consistent with the medium-term development priorities set out in the MTEF (Akongwale, 2019).

However, some of the legal frameworks guiding the budgetary processes are highlighted below:

- FRA 2007 section 11(1)(b) stipulates that the Federal Government must, not later than four months before the commencement of the next financial year, cause to be prepared and laid before the National Assembly an MTEF for the next three financial years.
- FRA 2007 section 11(2) requires the National Assembly, through resolutions passed by both houses, to consider and approve the FEC-endorsed framework with necessary modifications.
- FRA 2007 section 12 limits the size of the federal fiscal deficit to 3 percent of the estimated gross domestic product or any percentage deemed sustainable by the National Assembly for each financial year. The state president is empowered to exceed the ceiling if, in his or her opinion, there is a threat to national security or to the sovereignty of the country.
- FRA 2007 section 13 provides that the Minister of Finance shall be responsible for the preparation of the MTEF (this has now moved to the Ministry of Budget and national Planning).
- FRA 2007 section 13(2)(b) mandates the minister to also seek inputs from relevant statutory bodies such as the NPC, Joint Planning Board, National Commission on Development Planning, National Economic Intelligence Committee, National Assembly, Central Bank of Nigeria, National Bureau of Statistics, and the Revenue Mobilisation, Allocation and Fiscal Commission. The minister is also expected to consider and reflect on the input of these bodies and persons as deemed appropriate.

- FRA 2007 section 14(1) requires the Minister of Finance to present the MTEF to the Federal Executive Council (FEC) for consideration and endorsement before the end of June.
- FRA 2007 section 16 allows the state president, without reverting to the National Assembly for concurrence, to authorise corrections of manifest error and any changes of fiscal indicators considered significant.
- FRA 2007 section 18, which clearly stipulates that the MTEF should form the basis for preparing the estimates of revenue and expenditure in the national budget. In both cases, the Senate and the House of Representatives must pass the same version of the budget (or MTEF) for it to qualify for the state president's assent. In the event of a disagreement between the two houses of the National Assembly, the Joint Committee on Appropriations will refer both versions of the passed bills (from the two houses) to the Conference Committee for harmonisation and concurrence. This committee is usually made up of an equal number of senators and members of the House of Representatives.
- FRA 2007 section 26, the Minister of Finance is required, within 30 days, to prepare and publish a fund disbursement schedule using the annual cash plan for the implementation of the national budget. Furthermore, appropriated funds are to be used only for purposes specified in the Appropriations Act. The only caveat is in exceptional circumstances when the Minister of Finance may, in the public interest, recommend to the National Assembly virements from subheads under heads of account.
- FRA 2007 section 30 requires the Minister of Finance, through the BOF, to monitor and evaluate the implementation of the annual budget, assess the attainment of fiscal targets and to report on them on a quarterly basis to the FRC and the Joint Committee on Finance of the National Assembly. The report is to be forwarded to the FRC every quarter and published in the mass and electronic media and on the MF's website within 30 days of the following quarter.
- FRA 2007 Section 49(1) states that the Federal Government shall publish their audited accounts not later than six months following the end of the financial year.
- Section 49(2) requires the Federal Government to consolidate and publish its audited accounts for the previous year in the mass media, not later than seven months following the end of each financial year.
- FRA 2007 section 50, a consolidated budget execution report is to be submitted to the National Assembly and disseminated to the public within six months after the end of the financial year.
- FRA 2007 section 50 mandates the BOF to publish, on a quarterly basis and not later than 30 days after the end of each quarter, a summarised report on budget execution in the form prescribed by the FRC. It also requires, not later

than six months after the end of the financial year, a consolidated budget execution report that compares actual implementation against physical and financial performance targets. This report is to be published by the Minister of Finance for submission to the National Assembly and for dissemination to the public.

- Section 80(4) of the 1999 Constitution states that 'No money shall be withdrawn from the Consolidated Revenue Fund or any other public fund of the Federation, except in the manner prescribed by the National Assembly.'
- Section 81(1) of the 1999 Constitution provides the time frame for submitting the budget proposal for consideration: 'The President shall cause to be prepared and laid before each House of the National Assembly at any time in each financial year estimates of the revenues and expenditure of the Federation for the next following financial year.'
- Section 82 of the 1999 Constitution authorizes spending from the Consolidated Revenue Fund for up to six months in the new year, pending the passage of the Appropriations Bill. Such expenditures are termed 'provisional general warrants'.
- Section 88(1) of the 1999 Constitution stipulates that, subject to other provisions of the 1999 Constitution, each house of the National Assembly shall have the power, by passing resolutions, to direct, or cause to be directed, an investigation into any matter or thing with respect to which it has power to make laws, and into the conduct of affairs of any person, authority, ministry or government department charged, or intended to be charged, with the duty of, or responsibility, for executing or administering laws enacted by the National Assembly and for disbursing or administering moneys appropriated, or to be appropriated, by the National Assembly.
- Section 88(2)(b) of the 1999 Constitution stipulates that the powers conferred on the National Assembly under the provisions of this section are exercisable only for the purpose of enabling it to expose corruption, inefficiency or waste in the execution or administration of laws within its legislative competence and in the disbursement or administration of funds appropriated by it.
- Sections 85 and 86 of the 1999 Constitution confer public accountability powers on the National Assembly's Public Accounts Committee (PAC). Section 85(2), empowers the Auditor General to audit and report on the public accounts of all the Federation's offices and courts, with the exception of the accounts of statutory corporations, commissions, agencies, etc. Also Section 85(5), the Auditor General is to submit his/ her reports on the government accounts to each house of the National Assembly within 90 days of their receipt of the Auditor General's financial statement.
- Other provisions are Section 4(e) of the NPC, Decree 71 (1993) and Decree 17 (1994) which empowers the NPC and the NEIC powers to monitor and to

enforce the implementation of budgets, respectively.

Although the available existing frameworks provide for the roles of the key organs and stakeholders in the budgetary process, the polity is characterized by the absence of organic budget law resulting to absence of a timeline, a legal framework and a set of rules for structuring and streamlining the budget process. Also, the 1999 Constitution spells out a very vague deadline, which does not guarantee an approved budget before the start date of the fiscal year constitutionally slated for January 1st.

In relation to the framework for monitoring of budget implementation, there is often lack of coordination between agencies involving overlapping roles and responsibilities of various MDAs of the executive, including MBNP, National Economic Intelligence Committee (NEIC), BOF, OAuGF, and the Presidency –each with monitoring units or departments. This is in addition to the oversight powers vested in the National Assembly by Sections 88 and 89 of the 1999 Constitution. This indicates multiplicity of agencies carrying out similar responsibilities each backed with legal/constitutional provisions. However, the audited accounts publishing mandated by Section 49 of FRA has not been largely complied with as these audited accounts sometimes take as many as 12 to 18 months – which is beyond the statutory time frame.

b. Executive Arm and the Budget Delay in Nigeria

Executive arm is among the major actors in the budget process in Nigeria particularly at the budget planning and formulation and budget implementation. However, this organ is not an exempt in the budget delay in the country in various respects as shown in the tables 1 and 2 below. The BOF is key body in the budget exercise under the executive organ. It is an agency within the MBNP charged with the responsibility for the planning, formulation and execution of the annual budget. It was prior to 2015 domiciled in the Ministry of Finance (MF). Most of the budget formulation process takes place at the MBNP in conjunction with the BOF. Preparing the draft of MTEF/FSP for consideration by the FEC, documents that give basis for the annual budget lies with the Minister of Budget and National Planning. There have in many cases been delays in the MTEF process which is usually initiated and prepared by the Federal Ministry of Finance (now Ministry of Finance Budget and National Planning) for approval of the FEC. Resulting to the late submission of the MTEF/FSP to the National Assembly for approval. From 2010 to 2020 the MTEF have always been delayed from the expected submission date of 1st September. The MTEF/FSPs prepared by the Federal Government have been submitted from between 18 days to two months late as depicted in the table below:

Table 1: MTEF Submission

Year	Date due	Date submitted	Time lag
------	----------	----------------	----------

2010–2012	1 September 2009	29 September 2009	29 days
2011–2013	1 September 2010	1 November 2010	2 months
2012–2014	1 September 2011	22 September 2011	22 days
2013–2015	1 September 2012	18 September 2012	18 days
2014–2016	1 September 2013	18 September 2013	18 days
2015–2017	1 September 2014	2 October 2014	32 days
2016–2018	1 September 2015	8 December 2015	69 days
2017–2019	1 September 2016	4 October 2016	34 days
2018–2020	1 September 2017	17 October 2017	37 days

Source: *Akongwale, 2019*

Moreover, Annual Appropriations Bill has over the years been submitted about one or two months before the commencement of the new fiscal year (1st January) which indicates delay from the executive organ. It is a fact that since the return to democratic governance in Nigeria, the national budgets have always been submitted late resulting in late passage of the bill as shown in the table below:

Table 2: National Budget Submission and Approval Timeline (2000–2018)

Fiscal year	Date due	Presentation to National Assembly	Date sent for presidential Assent	Time at National Assembly	Presidential Assent	Time for assent	Time lag between Presentation and president's Signature
2000	31 Dec. 1999	24 Nov. 1999	14 Apr. 2000	4 months 21 days	5 May 2000	21 days	5 months 11 days
2001	31 Dec. 2000	9 Nov. 2000	21 Dec. 2000	1 month 12 days	21 Dec. 2000	Immediate	1 month 12 days
2002	31 Dec. 2001	7 Nov. 2001	28 Mar. 2002	4 months 21 days	28 Mar. 02	Immediate	4 months 21 days
2003	31 Dec. 2002	20 Nov. 2002	11 Mar. 2003	3 months 21 days	10 Apr. 2003	29 days	4 months 21 days
2004	31 Dec. 2003	18 Dec. 2003	20 Apr. 2004	4 months 2 days	21 Apr. 2004	1 day	4 months 3 days
2005	31 Dec. 2004	12 Oct. 2004	18 Mar. 2005	5 months 6 days	12 Apr. 2005	24 days	6 months
2006	31 Dec. 2005	6 Dec. 2005	21 Feb. 2006	2 months 15 days	22 Apr. 2006	2 months	4 months 16 days
2007	31 Dec. 2006	6 Oct. 2006	22 Dec. 2006	2 months 16 days	22 Dec. 2006	Immediate	2 months 16 days
2008	31 Dec. 2007	8 Nov. 2007	27 Mar. 2008	4 months	14 Apr. 2008	18 days	5 months 6 days
2009	31 Dec. 2008	2 Dec. 2008	3 Feb. 2009	2 months	10 Mar. 2009	5 weeks	3 months 8 days
2010	31 Dec. 2009	23 Nov. 2009	25 Mar. 2010	4 months	22 Apr. 2010	4 weeks	4 months 29 days
2011	31 Dec. 2010	15 Dec. 2010	25 May 2011	5 months 10 days	26 May. 2011	1 day	5 months 11 days
2012	31 Dec. 2011	13 Dec. 2011	28 Mar. 2012	3 months 15 days	13 Apr. 2012	15 days	4 months

2013	31 Dec. 2012	10 Oct. 2012	14 Jan. 2013	3 months 4 days	24 Feb. 2013	2 month 10 days	4 months 14 days
2014	31 Dec. 2013	13 Dec. 2013	10 Apr. 2014	3 months 28 days	23 May 2014	1 month 13 days	5 months 10 days
2015	31 Dec. 2014	17 Dec. 2014	28 Apr. 2015	4 months 11 days	16 May 2015	18 days	4 months, 29 days
2016	31 Dec. 2015	22 Dec. 2015	23 Mar. 2016	3 months 1 day	4 May 2016	1 month 11 days	4 months 13 days
2017	31 Dec. 2016	14 Dec. 2016	11 May 2017	4 months 27 days	12 June 2017	1 month 1 day	5 months 28 days
2018	31 Dec. 2017	7 Nov. 2017	16 May 2018	6 months 8 days	20 June 2018	1 month 4 days	7 months 13 days

Source: NILDS analysis of 2018 FGN Appropriations Bill; Nigerian Journal of Legislative Affairs, Vol. 5, June 2013; various editions of BOF budget documents.

Additionally, there is multiplicity of the bureaucratic inputs and the approvals needed from bodies such as the National Economic Intelligence Committee, the Economic Management Team, and the CSOs before preparation and submission of MTEF; a document necessary for the preparation and passage of the national budget. This situation also causes a delay in the MTEF process and hence delays the budget process.

c. Legislative Arm and the Budget Delay in Nigeria

The legislature is one of the two most top stakeholders when it comes to budget process in Nigeria. The legal frameworks have vested the National Assembly with unlimited amendment powers in the annual Appropriations Bill as discussed above.. They can make amendments to the bill such as deletions, increases and decreases. However, these amendments must be predicated on the sector committee making a very robust justification and provide an explanation. Regarding the budget process however, there is absence of a clear timeline for presenting the budget to the National Assembly – other than that the state president must present the Appropriations Bill before 31 December, a day before the commencement of the new fiscal year – does not allow for a realistic consideration of the budget. The current budget regulations do not provide for a fixed and realistic budget calendar, and neither has a statutory role been created for the public.

Another critical legislative issue that delays budget process in Nigeria is the time it takes in the invitation of relevant ministries, departments and agencies (MDAs) or the BOF to the Appropriations Committee for clarifications and defences. These powers to influence the budget usually results to differences between the executive's budget proposal and the final Appropriations Act. In some cases, MDAs don't respond in time to defend their proposals and, when they do, they send junior staff, who lack the authority and/or competence to respond to questions. Also, although the BOF is obliged to produce budget implementation reports on quarterly basis to the National assembly, these reports are not always released in a timely manner. This delay affects the budget formulation and approval stages of the next fiscal year especially the 3rd and 4th Quarters reports (*Akongwale, 2019*).

Variations in the value submitted by the Executive and the value approved/passed by the legislature cause delay in the budget process in the polity. Sometimes, new projects are inserted by the National Assembly in the form of constituency projects, generally called "padding" which has generated controversies over the years particularly in the 2016 budget exercise. This issue leads to executive-legislative conflict and hence delays the budget exercise. The table below indicates this variation.

Table 3: Variations in Nigerian appropriations bills and passed appropriations acts

(2011–2018)

Year	Size of Appropriations Bill Sent to National Assembly by the state president (₦ billion)	Size of budget passed by National Assembly (₦ billion)
2011	4 971.88	4 226.19
2012	4 648.80	4 877.20
2013	4 924.60	4 987.22
2014	4 642.96	4 695.19
2015	4 425.00	4 493.00
2016	6 077.68	6 060.48
2017	7 298.51	7 441.18
2018	8 612.24	9 120.33

Source: MBNP as extracted from Akongwale, 2019

However, it is obvious that the recess period usually between June and late September or October by the National Assembly and lack of a formal engagement platform for the resolution of differences between the executive and legislative organs also causes delay. In addition to this, the late submission of the budget usually between October and November, whose deliberations last for four- to seven-month period is another critical setback to the budget process. This scenario can be attributed to the absence of legislative timelines and deadlines for approving the budget proposal (Akongwale, 2019). This resulted to a lot of delays before approval spanning at the average of 5 months as shown in the table above.

One of the problems during the oversight stage in the budget process is the delay in receiving the Accountant General's Report, which, for many years, has often arrived at the OAuGF very late and thus could not be reviewed and put to use in good time, nor could it inform inputs into the consideration of the next Appropriations Bill, thereby constituting an incomplete evaluation and review process.

From the data presented and discussed above, the followings findings were arrived at:

- i. In spite of the availability of several Legal/Regulatory frameworks that guide budget process in Nigeria, the country's national budget has been consistently characterised by delays which were found to be partly attributed to the absence of organic budget law that gives a specific timeline, and a set of rules for structuring and streamlining the budget process.

- ii. There has also been duplication and overlapping of functions particularly at the budget implementation stage due to lack of coordination among various government agencies such as MFBNP,, National Economic Intelligence Committee (NEIC), BOF, OAuGF, and the Presidency each with monitoring units or departments as well as the legislative oversight functions.
- iii. Although the executive plays significant role in the budget process, its activities at different stages were found to have caused delays in the process particularly untimely preparation and submission of MTEF and the appropriation bill for approval by the legislative arm (National Assembly) and the various bureaucratic bottlenecks involved in the submission of inputs for MTEF and budget formulation.
- iv. Legislature was also found to be a contributor to the delayed budget process in Nigeria due to absence of timeline for approval, time it takes for budget defence by the MDAs, executive-legislative confrontations and the recess period of the National assembly which largely falls during the period of appropriation bill consideration.

Conclusions and Recommendations

Carrying out of all forms of expenditure (both recurrent and capital) in Nigeria relies on the budgetary provisions made for them as contained in the Appropriation Act. The appropriation act itself follows a series of stages that are guided by certain legal frameworks. The processes that are often passed through before the completion of the budget cycle involve active participation of legislative, executive and other stakeholders who render varied contribution to the entire process. As it is today in Nigeria, budget exercise has been characterised by delays emanating from deficient legal framework that lacks timelines and executive and legislative operational obstacles among others. This consequently affects the implementation of the budget by delaying its take up. Therefore, smooth planning and formulation of budget and its approval as well as its timely implementation (take up) depend on how well those regulatory and human obstacles causing delays in the budgetary process are addressed.

However, the paper offers the following recommendations:

- i. There should be constitutional review to create an organic law for budget at all stages by establishing clear rules, guides, responsibilities, timelines and budget calendar throughout the budgetary process to avoid unnecessary delays and overlapping responsibilities among the stakeholders in the process.
- ii. Efforts should be made to reconcile and coordinate the functions and responsibilities of the stakeholders in the budget process to avoid duplication and overlapping of functions particularly among the agencies in the executive arm.

- iii. Both the executive and the legislature should demonstrate high levels of commitments when it comes to the exercise of their powers and functions in the budgetary process so as to ensure timely and effective budget exercise that will bring about socio-economic development of the polity.

References

- Adebayo, H. (2016). Missing Budget: Senate indicts presidency, says Buhari's aide doctored budget. <http://www.premiumtimesng.com/news/headlines/196742-missing-budget-senate-indicts-presidency-says-buharis-aide-doctored-budget.htm>
- Adelowokan, J.O. (1992), "Planning And Budgetary Process At The Local Government Level: Techniques And Methods," A Paper Presented At The Seminar On Planning for Local Government Officers, Organized By National Planning Commission And Commissioned By National Centre For Economics Management And Administration, (NCEMA), Enugu.
- Ahmed, I. (2011), "The Vicious Cycle as Budget Delays and Non-Implementation," *Daily Trust*, 27 May.
- Akongwale, S. (2019). The role of the legislature in the budget process: country case study. A publication of Collaborative Africa Budget Reform Initiative. South Africa: Compress.dsl
- Alli, Y. & Ojabor, O. (2016), "Budget: Senators, Reps split over detail", *The Nation*, Sunday, April 3, P. 4.
- Anyanwu, J.C., (1997), *Nigerian Public Finance*, Onitsha: Joanee Education Publisher Ltd.
- Ariyo, A. (2000). *Strategies for civil society participation in national budgeting*. A paper presented at a Capacity Building Workshop organised by Socio Economic Rights Initiative.
- Babalola, J. (2016), "Nigeria's Unending Budget delay Jinx", *The Nation*, Sunday, March 6, Pp. 9-10.
- Bhattacharya, M. (2000), *Public Administration*, Kolkata: The World Press Private Ltd.
- BOF, (2012a), *A citizen's guide to the federal budget*. Abuja: Federal Ministry of Finance.
- BOF, (2013), Fourth quarter and consolidated budget implementation report 2013, Abuja Federal Ministry of Finance.
- Burkhead, J., (1967), *Government Budgeting*, New York: John Wiley and Sons Inc.
- Chiamogu, A. P. (2017). Budget Padding and Appropriation in Nigeria: An Appraisal of Legislative Powers in an Evolving Democracy. International Journal of Management, Policy and Administrative Studies (IJMPAS), Vol. 3, No. 1, Oct., 2017, retrieved from <https://www.researchgate.net/publication/332139458>, 6th June, 2020
- Civil Society Legislative Advocacy Centre (CISLAC) (2007). The legislature and budget process in Nigeria. Retrieved from

- <http://cislacnigeria.net/index.php/2007/04/10/the-legislature-and-budget-process-in-nigeria/> on September 5, 2017.
- Craddle, Y.C.R.C. (2000) *The Doctrine of Separation of Powers and Purposive Approach to the Interpretation of Legislation*, NIALS, Lagos.
- Dahiru, M. (2016, August 1). Issues in the padding and un-padding of budget 2016. *Premium Times*. Retrieved from <https://opinion.premiumtimesng.com/2016/08/01/issues-padding-un-padding-budget-2016-majeed-dahiru/> on September 5, 2017.
- DeLee, D. (2017, September 26). 'What is padding the budget? *Bizfluent*. Retrieved from <https://bizfluent.com/info-7751901-padding-budget.html> on October 25, 2017
- Dogara, Y. (2016). Legislative perspectives on the budget process. An Address delivered at Order Paper Colloquium on Budget Matters at the Sheraton Hotels and Towers, Abuja on September 26. Retrieved from <http://yakubudogara.com.ng/legislative-perspectives-on-the-budget-process-address-delivered-at-orderpaperng-colloquium/> on October 25, 2017.
- Edwards, R.S. (1959), *Budgeting In Public Authorities*, London: George Allen
- Ehigiamusoe, U. K., & Umar, A. (2013). Legislative oversights and budget performance in Nigeria: Issues and policy options. *IOSR Journal of Economics and Finance*, 1(5), 1-12.
- Ekeocha, P.C. (2012), "An analysis of the federal budgeting process in Nigeria: implications for institutional reforms for achieving timelines" *Developing countries studies*, 2 (6) 64-77.
- Ekhatior, V.E & Chima, P. (2015). Budget and implementation of public policy in Nigeria. *British Journal of Economics, Management & Trade*, 10(3): 1-8.
- Ekpu, A. O. & Iweoha, P. I. (2017). Powers of the executive and legislature in budget making process in Nigeria: An overview. *Journal of Law, Policy and Globalization* Vol. 57
- Eme, O.I. (2009), "The Role of Fiscal Responsibility Act in the Promotion of Fiscal Discipline in Government: The Nigerian Experience", *NJPALG*, Vol. XIV, NOS.1 and 2 (September) Pp, 249-275.
- Eme, O.I. (2010), "The Roles of the President and the National Assembly in Government budgeting in Nigeria," *Journal of Management and Corporate Governance*, Vol.2, (September), Pp 122-132.
- Emetoh, C., Omuonu, H., & Olufemi, S. (2017). Apprehension as Senate declares 2017 budget missing. <https://dailymtimes.ng/news/apprehension-senate-declares-2017-budget-missing/>
- Federal Republic of Nigeria Fiscal Responsibility Act, 2007 Federal Republic of Nigeria Senate Standing Orders 2011, as amended.
- Federal Republic of Nigeria Standing Orders of the House of Representatives 2011, 8th Edition as Reprinted July 2014.
- Gbajabiamila, F. (2014, March 24). Budget and budgeting process in National Assembly.

- Horngren, C. T., Stratton, G. L., Sutton, W. O., & Teall, H. D. (2004). *Management accounting*. (4th Ed.). Toronto: Prentice Hall.
- Igboeche, P.O.I. (2017). National budgets and budgeting in Nigeria: A critical analysis of 2016 budget. *International Journal of Research in Arts and Social Sciences*, 9(2), 50-61.
- Iloh E. C. & Nwokedi M. E. (2016). Budget Process and Participatory Budgeting in Nigeria: Lesson from Latin America. *ANSU Journal of Arts and Social Sciences*. Vol G, No. 1 PP 135-154.
- Innocent, E. O. & Ifeanyi O. M. (2017), Addressing Budget Delays in Nigeria. *Specialty Journal of Politics and Law*, 2017, Vol, 2 (3): 1-11. Retrieved from www.sciarena.com
- Itua, F. (2017). Shocking: 2017 budget missing - senate alleges, <http://sunnewsonline.com/shocking-2017-budget-missing-senate-alleges/>
- Komolafe, A. (2017). Analysis: Nigeria's budget reforms: Lessons from U.S. Congressional Budget Office. <http://www.premiumtimesng.com/news/top-news/238043-analysis-nigerias-budget-reforms-lessons-u-s-congressional-budget-office.html>
- Kraft, E. M., & Furlong, S.R. (2007). *Public policy: politics, analysis, and alternatives*, 2nd Edition. Washington, D.C. : CQ ; London : Eurospan
- Leadcapitalng (2012). Budget Process in Nigeria - Why do we have long delays in passing budgets? Pt 1. Retrieved from <https://leadcapitalng.wordpress.com/2012/10/08/budget-process-in-nigeria-why-do-we-have-long-delays-in-passing-budgets-pt-1/> on June 19, 2017.
- Lienert, I. & Sarraf, F. (2001), *Systemic Weaknesses of Budget Management in Anglophone Africa*. Musgrave, A.R. (1966) (ed.), "Public Finance", New York: Random House Inc.
- Lienert, I. (2010). Role of the legislature in budget process. *IMF technical notes and manuals. Fiscal Affairs Department* TNM/10/04. Washington, DC, 20431.
- Lienert, I. and Jing, M- K (2004), "The legal framework for budget systems: an international comparison. *OECD Journal of Budgeting*, 4 (3) (Special Edition) 1-137.
- Madu, V. C. (2012). Constitutionality of legislation. In E. Azinge & S. Ofuani (Eds.), *Nigeria's legislative process* (pp.369-399). Lagos: Nigerian Institute of Legislative Affairs.
- Malgwi, A. A., & Unegbu, A. O. (2012). Budget in Nigerian public sector: Need for balanced scorecard perspective. *International Journal of Finance and Accounting*, 1(2), 1-6.
- Masoud, S., & Thomas, L. (2008). Institutional Theory. In: Donsbach, Wolfgang, (ed.) *The International Encyclopedia of Communication*. Oxford: Blackwell Publishers
- Menifield, C. E. (2009). *The basics of public budgeting and financial management*. Lanham, MD: University Press of America.

- National Assembly V. President 2003 9 NWLR Pt. 824 p.104. Obadan, M. (2014). The National Assembly and federal budget. In L. Hamalai & R. Suberu (Eds.), *The National Assembly and democratic governance in Nigeria* (pp.154-196), NILS, NASS.
- NDI. (2003). *Legislatures and the budget process. An international survey*. Legislative Research Services.
- Niskanen, W. A. (1971). *Bureaucracy and representative government*. Chicago, IL: Aldine Atherton.
- Nnanna, J.O. (2000), Legislative-Executive Relations and the Budgetary Process in Nigeria: An Evaluation of the 1999 Nigeria constitution.
- Obadan, M. I. (2008), Federal Capital Budget Implementation: Factors Affecting Performance, Available at <http://www.budgetoffice.gov.ng/workshop%20paperfederal%20capital%20budget%20implementation%20.pdf>.
- OECD (2004). The legal frameworks for budget systems: An international comparison. *OECD Journal on Budgeting, Special Issue 4(3)*.
- Ohanele, C. (2010), Government Budgets in Nigeria: Who Benefits? Available at <http://www.copmfdafrica.ning.com/profile/judechimidiohanele>.
- Ojiabor, O., Oluwasegun V. and Anofi, D. (2016), "Our Problem with the Budget, by Lawmakers," *The Nation*, Thursday, March 31, Pp. 1, 6 & 41.
- Ojo, J. (2009), Budgeting as Hollow Ritual in Nigeria, Available at <http://www.jideojog.blogspot.com/2009/12/budgeting>.
- Okeke, G. (2013). Appropriation bills: A constitutional check on public fund spending. *International Journal of Humanities and Social Science Invention*, 2(3), 59-64.
- Oketola, D., Onuba, I., Falodi, F., Adeoye, G. and Alagbe, J. (2016), "Budget Delay: Nigerians Slam Buhari," *The Punch*, Saturday, April 2nd, P. 6.
- Okogu, B. (2011b), "Budget process, implementation and challenges." Presentation to Public Services Institute of Nigeria. Abuja, Budget Office.
- Okonjo-Iweala, N. & Osafo-Kwaako, P. (n.d) "The role of CSO in supporting fiscal transparency in African countries" Retrieved from resultsfordevelopment.org/sites/resultsfordevelopment.org/files/resources/Ngozi-CSO-Peter-Revised-Version.pdf.
- Olaoye, F. O. (2014). An exploratory evaluation of legislative lawlessness in the Nigerian budget process. *Singaporean Journal of Business, Economics and Management Studies*, 3(2), 39-47.
- Olugbenga, O. O. (2015). Legislative constituency projects in Nigeria: A matter of constitutionality or political expediency? *Journal of Law, Policy and Globalization*, Vol.41
- Omolehinwa, A. (2005). *Work out management accounting*. Lagos Nigeria: CIO International.
- Onah, R.C. (2015), "Poor Government Budget Implementation in Nigerian: Who is to Blame"? 94th Inaugural Lecture of the University of Nigeria, Nsukka. Delivered on

June 11, 2015.

- Onuba, I. (2010), Strengthening Budget Implementation for Enhancing Project Execution, Available at <http://www.nigeriabestforum.com/generaltopics/?P=36035>.
- Onuba, I. and Nnodim, O. (2016), "2016 Budget delay Cripples Government Offices", *The Punch*, Saturday, April 2nd, P. 3.
- Onyekpere, E. (2016), "Confronting Executive, legislative tardiness in Budgeting," *The Punch*, Monday, April 4th, P. 17.
- Onyekpwere, E. (2012), Legislative oversight and the budget". Retrieved http://omojuwa.com/2012/11/opinionin_legislative_oversight_and_the_budget.
- Oshisami, K. (1992), Government Accounting and Financial Control: Principal and Practice, Ibadan: Spectrum Books Ltd.
- Ozekhome, M. (2016, August 7). Powers, limits, extent of appropriation in budget matters by the NASS vis-a-vis the role of the President (Part 1). *The Nigerian Lawyer*. Retrieved from <http://thenigerialawyer.com/powers-limits-extent-of-appropriation-in-budget-matters-by-the-nass-vis-a-vis-the-role-of-the-president-part-1/> on October 25, 2017.
- Posner, P., & Park, C. K. (2007). Role of the legislature in the budget process: Recent trends and innovations. *OECD Journal on Budgeting*, 7(3), 1-26.
- Rogh, B. (1961), Public Finance, U.S.A: Ronald Press Company.
- Rotimi, M.E, Aminu I. &IseOlorunkanmi, J. (2015), "Towards designing effective national fiscal budget under Presidential system: The Nigerian experience", *International Journal of Development andSustainability*, Vol. 4 No. 8, pp. 897-909.
- Sachdeva, D. R. &Sogani, M. (1980). Public administration: Concepts and application. New Delhi: Associated Publishing House.
- Salaudeen, O. (2016), "Unending Controversy over 2016 Budget," *Sunday Sun*, Sunday, April 3rd, P. 43.
- Sam-Tsokwa A. T &Ngara C. O. (2016). The National Assembly and the Budget Process in Nigeria's Fourth Republic: Tackling the Challenges of Timeliness. *Canadian Social Science*, Vol. 12, No. 5, 2016, pp. 1-7. Available from: <http://www.cscanada.net/index.php/css/article/view/8458> DOI: <http://dx.doi.org/10.3968/8458>
- Sanyaolu, K. (2003), "The Problem with The Budget," *Guardian*, Sunday, December 21.
- Scott, W. R. (2004). Institutional theory. *Encyclopedia of Social Theory*, George Ritzer, ed. Thousand Oaks, CA: Sage. Pp. 408-14
- Simandan, R. (2009). Thinking about bureaucracy: Mises Versus Niskanen. *The Romanian Economic Journal YearXII* 34, 85-96.
- Stotsky, J. G. (2016). Gender budgeting: Fiscal context and current outcomes. *IMF Working Paper.WP/16/149*. Washington, D.C: The International MonetaryFund.

- Suleiman, E.S. (2015). The Nigerian budget process. Understanding monetary policy series No. 56. Central Bank of Nigeria
- Ugoh, S. C., & Ukpere, W. I. (2009). Problems and prospects of budgeting and budget implementation in Local Government System in Nigeria. *African Journal of Business Management*, 3(12), 836
- Vintage S. (2014, March 9). Nigeria budget and budgeting processes. *Opinion Nigeria*. Retrieved from <http://www.opinionnigeria.com/nigeria-budget-and-budgetingprocesses/#sthash.4AoL3QB1.dpbs> on September 5, 2017
- Wehner, J. (2010). *Legislatures and the budget process*. London: Palgrave Macmillan.
- Wehner, J., & Renzio, P. D. (2012). Citizens, legislators and executive disclosure: The political determinants of transparency. *World Development*, 4, 96-108.

PERSONNEL MANAGEMENT AND POLYTECHNIC EFFICIENCY IN SOUTH-SOUTH, NIGERIA

Ozekhome Gabriel Igechi

*Department of Political Science and Public Administration
Edo State University Uzairue, Edo State
Email: ozekhome.igechi@edouniversity.edu.ng*

Ibukun Lynda Wilson-Uade

*Department of Humanities and Social Sciences,
School of General studies, Auchi Polytechnic, Auchi.
Email: ibkwilson4jesus@gmail.com*

Abstract

This paper engages staff management practices in Polytechnics in South-South Nigeria. It adopts a descriptive survey design where simple random sampling of 240 academic and non-academic staff members of polytechnics in Edo State, South-South Nigeria were selected to fill out a self-made structured questionnaire instrument. Using Cronbach Alpha, the reliability coefficient was found to be 0.81. The collected data was examined with mean statistics and an independent sample t-test of 0.05 level significance was used to test the hypotheses. Findings showed that staff personnel services are not good enough and need improvement. It concludes that Polytechnic administrations do not allow staff the opportunities for retraining so that they could grow as professionals. It suggests that staff personnel services be geared toward getting the most out of the workforce.

Keywords: Personnel Management, Polytechnic System, Polytechnic efficiency

Introduction

The development of any country both socio-politically and techno-economically is dependent on the improvement of its higher education system. Most developed nations of the world understand this hence they provide their citizens with equal access to quality higher education and allocate a portion of their Gross National Income (GNI) towards the improvement of their higher education system. The quality of a country's higher educational system is regarded as one of the essential factors that determine the level of the country's development. The importance of the higher education system is that it is the modern enterprise that place high value on the ability to manage the country's workforce efficiently. Despite the fact that the essence of higher educational training is to produce the country workforce, the higher education enterprise needs the services of

quality staff to function as quality higher educational system. The need for quality staff cannot be undermined because academic staff influences the way students, who would provide the next generation of any country's workforce, think and invariably determine the fate of the country through the values they impact on the students (Nkpodia, 2001). This is the reason it is important to say that the system's quality is directly related to the quality of the individuals working there.

Being that higher educational system includes University, College of Education and Polytechnic, this paper pays particular attention to the polytechnic system. The aim of the paper is to examine the success of effective people management in the polytechnics in the South-South region of Nigeria. It gives premium to the polytechnic system because most of the discourse on personnel management is focused on the university education while little or no attention is given to personnel management in polytechnics in the literature. The need to examine the personnel management in the polytechnic system is based on the fact that polytechnic builds on the gains of intermediate education. Since it brings the best skills and competence to individuals and can improve their economic and social standing in society. Objectives of the paper include the following:

1. To examine the relationship between personnel management practices and polytechnics efficiency.
2. To determine the extent to which personnel management practices is adopted by polytechnic administrators and how it has influenced polytechnic efficiency in South-South, Nigeria.

The following research questions were developed for the study:

1. What are the personnel management practices adopted by polytechnic administrators for promoting polytechnic efficiency in South-South, Nigeria?
2. To what extent do the personnel administrative practices adopted by polytechnic administrators influence polytechnic efficiency in South-South, Nigeria?

The following hypotheses were generated for the Study:

1. There is no significant difference between the mean ratings of the Heads of Departments and Deans on the personnel management practices and polytechnic efficiency in South-South, Nigeria.
2. There is no significant relationship between personnel practices and polytechnic efficiency in South-South, Nigeria.

Mapping Polytechnic Education and Personnel Management in Nigeria

Polytechnic as institution of higher learning has not only contributed to the growth of the Nigerian society, but it has provided high-level employees the training and resources they need to advance their careers (Adekigbe, 2005). As centre for higher learning where new information is created and disseminated, polytechnic institutions have played an essential role in human progress. They have significantly contributed by sharing their knowledge, abilities, and technologies (Jega, 2007). All students qualified to attend benefit from these centres' innovative initiatives, ideas, and breakthroughs (Jega, 2007). Higher education and the Polytechnic system in developing nations are sometimes hindered by longstanding issues with how the system manages its workers, even though Polytechnic education offers many benefits for growing a country. Problems like inadequate staff and personnel management may have made it more challenging to achieve goals, placing the polytechnic education system at a crossroads.

"Effectiveness" refers to the act or process of carrying out the intended task. The success of Polytechnic education is directly related to the success of the personnel department. One of the essential factors in the success of a polytechnic is its employees. The management pillar supports tertiary education by relying on its employees to keep it on track. An institution's effectiveness as a polytechnic was measured by how successfully it attained its objectives. Personnel and non-teaching staff might make or break the institution regarding the Polytechnic's performance. This might significantly influence the Polytechnic system's ability to meet objectives and address challenges (Sonnentag, Volmer and Spychala, 2010). Each member of an organization's unit contributes to the unit's overall performance. Group or organizational effectiveness can be achieved if all or most of the organization's employees continuously perform well.

As an establishment grows, its greatest asset becomes its people. An organization's "personnel" refers to all the employees who help it function daily. All the money and stuff in the world won't help a company if it doesn't have employees. Organizations can only achieve their goals if they have the right people to manage, regulate, and coordinate their resources. Personnel resources on the education management board include teachers and students. There are also students and administrative staff members. Employees' skills, abilities, and expertise make up the human resources. The organization's success is determined by how successfully these elements are integrated and handled (Emechebe, 2009). As stated by Aja-Okarie (2016), one of the essential functions of a company is the management of the people it employs to achieve its goals. Ezeaku (2019) argues that staff and people management improves an educational institution's performance by helping individuals and groups build their personal and professional abilities. In this way, they can realize their full potential as teachers and researchers and are encouraged to do so. Teachers and other government employees who travel to various locations to educate or perform other duties make up most of the staff. Because only they can ensure that management rules and regulations are followed so that the institution's aims may be achieved, this study focuses on teaching and non-teaching employees. It's up to management to utilize various methods to ensure that staff are doing their duties properly.

Personnel management methods are implemented to maintain and create a team of highly focused, committed, and motivated employees eager to contribute to the institution's growth.

Effective staff management is essential to ensure that educational policies are implemented to the letter. Identifying what succeeded and what didn't help politicians make better decisions in the future. Policymakers will struggle to accomplish their tasks if they can't rely on effective personnel services and management. With the use of some tactics, staff management is quite effective. Many factors influence the effectiveness of school personnel management, according to Nakpodia (2010). Training and development of employees, employment policies and conditions, management issues, environmental management, environmental reasons from outside, and recruiting techniques are only a few examples of these topics that need attention. A lack of administrative staff with the necessary abilities, a lack of sound financial supervision regulations, and a lack of adequate administrative structure make it difficult to monitor employees. How well employees perform at work is greatly influenced by how much management cares about them. Allowing workers to "enjoy fuller, better lives" is the primary objective of staff welfare (Monappa, 2008). Employers must provide additional incentives in the form of welfare programs for their workers to increase their well-being, according to Patro (2015).

Recruitment is open to everyone interested in working with the establishment. To recruit, an establishment must ensure that the appropriate people are applying for employment at the correct time and with the right abilities (Mondy & Noe, 2008). Good personnel are critical to an organization's success in today's global marketplace where fierce competition and customer expectations are high, as professions become more specialized and organizations have to compete for the most significant resources, finding the best personnel is critical and should not be taken for granted (Markkanen, 2005; Newell, 2005). There is no substitute for a well-planned and well-executed employment campaign. Using a sourcing strategy specific to your company can help you identify the right person at the right time for the right job. Employers may use it as a guide to find and hire top-notch employees who will contribute to their organization's growth. It is recommended that available positions be posted on all job-advertising platforms, including e-mail and direct mail, signs in store windows and corporate bulletin boards, in addition to print media (such as newspapers), the radio, television and the internet. A lack of job postings by the Polytechnic board before interviews may result in the failure to hire the best candidate. Because of a poor hiring procedure, bad candidates may be selected.

Having a say in making choices is a crucial component of being a people manager. Another study found that employees involved in making choices are more satisfied, committed, morale-boosting and productive at work. In school administration, making decisions is critical since they influence what individuals do. For Udo in Ezeani and Oladele (2013), the process of gaining specific skills and attitudes required to do a job or series of occupations is called training. There is a direct correlation between increased

productivity for individuals and increased efficiency for a whole business. Ezeani and Oladele (2013) stated that training and retraining had become a driving force for investment in training and management development because of their benefits to workers. As a result, he argued that managers, top executives, and all staff should be educated on the subject. Employee performance and the company's efficiency can benefit from training and retraining. Personnel management's availability of motivating approaches may cause either damage or aid the performance of the organization's employees and students. Encouragement includes regular meetings with the staff, praise and awards for outstanding performance, and regular wage payments to enable the employees to accomplish their duties effectively and efficiently (Ojokuku, 2015).

An organization's ability to function effectively relies heavily on its workforce and Polytechnics are no exception. A Polytechnics's ability to manage its workforce significantly impacts its overall efficiency. Studies have shown that people are an organization's most valuable resource, whether in the public or private sector (Adebayo, 2001; Ejiofor and Mbachu, 2001; Olowu and Adamolekun, 2005). So, the human aspect is crucial to the structure's objectives. According to Gabadeen (2005), staff personnel management includes seven stages that may be thought of as the employment life cycle. Selection and hiring are the first phases, followed by promotion and placement, salary and benefits, training and development, merit rating and work assessment; discipline and motivation, and termination and payment are the next four processes. Managing a workforce may encompass everything from recruiting and firing to performance evaluations, training and development, and compensation and wealth to employee relations (Alhassan, 2014). Consequently, employees participating in the tactics mentioned earlier are more likely to provide their best effort since their self-esteem and job happiness has increased. A productivity improvement will lead to a more efficient workplace. This research examines how staff personnel management influences the performance of Polytechnics in South South Nigeria. The primary evidence comes from Edo State.

It is impossible to overstate the importance of effective management of human resources. First and foremost, it pertains to the methods used to choose, hire, train, and develop employees for a company to achieve its goals. It's also essential to have strong people management if you neglect aspects like employee satisfaction surveys, work evaluations, and promotions. Thus, South-South Nigerian Polytechnic Education Management Boards must keep their staff management methods to achieve their aims. South-South Polytechnic teachers and non-teachers are concerned about the management of personnel, which doesn't appear to be focused on improving their working circumstances. As a result of these problems, the organization's payroll may have problems; there are no solid incentives or compensation schemes in place, the hiring process is poor, training and development are not being reviewed, and there are poor employee relations. The management at times may not appear to care about the well-being of its employees. There are other anomalies: The board rarely advertises openings until after interviews have taken

place. The board also refuses to cover the costs of her employees' attendance at professional conferences. All of these issues might be a result of poor personnel management. This research aims to determine the extent to which the management of employees at South-South Nigerian institutions has influenced the efficiency of Polytechnics there.

Methodology

The study used a survey-based descriptive research approach. The study's population consisted of 240 staff members from the three polytechnics in Edo State (teaching and non-teaching). Among these are the Federal Polytechnic, Auchi; the Edo State Polytechnic, Usen; and Lighthouse Polytechnic, Abudu. From each Polytechnic 20 teachers and 60 non-teaching personnel were selected using a simple random sample approach. Staff Personnel Management and University Effectiveness Questionnaire is a self-designed tool (SPMUEQ) that was deployed. Experts verified the validity of both the face and the substance. To determine the dependability coefficient of 0.81, Cronbach Alpha was employed. Mean statistics and an independent sample t-test were used to examine the results.

Results and Discussion

Question 1: What are the personnel management practices adopted by university administrators for promoting polytechnic efficiency in South-South, Nigeria?

Table 1: Personnel Management Practices

S/N	Items	Mean	SD	Rank
1.	Recruitment of personnel is based on academic qualification	3.32	0.66	A
2	There is provision for a welfare package for staff	3.00	0.88	A
3.	Involves staffs in decision making	3.46	0.78	A
4.	Encourages in-service training for the advancement of knowledge in staffs areas of specialization	3.16	0.60	A
5.	Encourages staff to participate in the staff discussion forum	3.60	0.85	A
6.	Sponsors staff for ICT proficiency to up-date their knowledge based on the current trend in technology advancement in service delivery	2.90	0.58	A
7.	Endeavours to meet staffs' welfare needs as a source of	3.20	0.71	A

	building their trust in the management			
8.	Gives praise and commendation to staff as deserve to boost their ego	3.25	0.94	A
9.	Builds effective communication system	3.14	0.80	A
10.	Unbiased selection for staff development programmes	3.45	0.74	A
	Grand Mean	3.60	0.75	Agreed

Every item has a higher mean score than the bench, which has a value of 2.50 in Table 1. It demonstrates that management uses these strategies to improve the performance of its employees. As indicated in Table 1, most respondents believe that managers utilize professional development strategies to improve their workers' ability to perform their duties.

Question 2: To what extent do administrators adopt staff personnel administrative practices to influence polytechnic efficiency in South-South Nigeria?

Table 2: Personnel Management Practices and influence on polytechnic efficiency

S/N	Items	Mean	SD	Rank
1.	Enhances staff morale and productivity.	3.58	0.66	Agreed
2.	Good academic performance of the students	3.41	0.51	Agreed
3.	Effective administrative service delivery	3.48	0.51	Agreed
4.	Job satisfaction improves productivity	3.17	0.78	Agreed
5.	Promotion of job standardization for optima organization functioning	3.18	0.81	Agreed
6.	Enhancing creativity in discharging responsibilities	3.39	0.92	Agreed
7.	Allowing collaborative efforts within the polytechnic	3.41	0.66	Agreed
8.	Improves the competency of members of staff and the achievement of learners is maximized	3.25	0.45	Agreed
	Grand Mean	3.36	0.66	Agreed

Information from Table 3 showed that most of the respondents' answers were the same regarding how effective personnel management affects the efficiency of polytechnic programs. This conclusion was reached because the respondents agreed on most of the eight questions asked of them.

Test of Hypotheses

H_{01} : There is no significant difference between the mean ratings of the Head of Department and Deans on the personnel management practices and polytechnic efficiency in South-South, Nigeria.

Table 3: t-test Statistics showing the difference in the mean ratings of Head of Department, Deans on the personnel management practices and polytechnic efficiency.

Variables	N	\bar{X}	SD	Df	t-cal	t-tab	Decision
Male	240	3.45	1.76	118	1.56	1.96	NS
Female	240	3.32	1.65				

$P < 0.05$ NS – Not Significant

T-calculated (1.56) was found to be less significant than the t-table (1.96) at the 0.05 level of significance (1.96). It suggests that the null hypothesis should not be discarded as a possibility. That's why the head of department and dean's evaluations of staff management techniques don't differ much from the Polytechnic's overall performance. A polytechnic's success may be attributed to how successfully it manages its human resources.

H_{02} : There is no significant relationship between personnel management and polytechnic efficiency;

Table 4: t-test Statistics showing the relationship between personnel and polytechnic efficiency.

Variables	N	\bar{X}	SD	Df	t-cal	t-tab	Decision
Male	240	3.45	1.76	118	1.08	1.96	NS
Female	240	3.08	1.66				

$P < 0.05$ NS – Not Significant

Table 5 displays the findings of the data analysis. (1.08) was smaller than the t-table (1.09) at the 0.05 level of significance (1.96). Null hypothesis two cannot be rejected because of this. As a result, in Nigeria's South-South region, there is no correlation between polytechnic efficiency and staff management.

Findings and Discussion

According to the findings, enhanced support services for faculty will improve polytechnic efficiency. Researchers found that a polytechnic may be more efficient if job opportunities were publicized appropriately, according to Werner et al (2012). According to (Werner et al, 2012), these methods include e-mails, direct mail, store

window signs and company bulletin boards, and advertising to the general public in newspapers, on radio, TV and the internet. They also include: providing a welfare package for employees and involving them in decision-making. According to Giri and Kumar (2013), allowing employees to participate in decision-making improves employee happiness, morale, support, and efficiency at work. They also claimed that promoting on-the-job training benefits employees by allowing them to expand their knowledge in their current positions. In Ezeani and Oladele (2013), Babaita noted that training and retraining help employees perform better on the job and improve the firm's efficiency as a whole. Because of the present trend in technological improvement in service delivery, this is done through financing employees for ICT competence training. Establishing an effective communication system, attending to the welfare needs of employees as a means of increasing employee confidence in management, praising and recognizing employees for their contributions to the company to boost morale, and selecting employees for training programs are all examples of this. Following the findings of Ojokuku (2015), workers will thus perform better. They are happier when they have a clear line of communication, are routinely met, are praised and rewarded for their efforts, and are paid on time.

Personnel management services significantly impact employee productivity and the institution's overall efficiency, according to this study's findings. Improved morale and productivity among employees, students' high test scores and good grades, effective administration of services, job contentment, the promotion of job standardization for optimal organization performance, the promotion of responsibility-taking creativity, the ability of polytechnic employees to work with one another and the growth in staff skill sets are just a few examples. Employees' engagement in decision-making, arranging seminars, and enlightenment programs for their coworkers boosted their sense of togetherness and friendship, making them more satisfied with their jobs.

Conclusion

This study's findings suggest a connection between teachers' productivity and state employees' management. When the Polytechnic has a complete welfare package for its employees, enough promotion of professional courses or seminars, and appropriate employee participation in the Polytechnic's decision-making, the workers will be equally satisfied with their job. Because of this, the polytechnic system will see an increase in staff productivity and overall efficiency.

Recommendations

This discussion led to the conclusion that polytechnic administrations should provide retraining chances for their employees to help them develop as professionals and implement various methods of motivating employees so that they are content at work and perform a better job.

The following recommendations were made based on findings from the study:

1. Polytechnic administrators should ensure that their employees are adequately compensated for their efforts to increase their satisfaction and productivity on the job.
2. Polytechnic administrators should send their employees and lecturers to professional development programs, conferences, and seminars to assist them in growing professionally. In this way, they will be able to stay up with new developments in the field, enhancing their job happiness and productivity.
3. Staff should not be able to recommend people for growth-oriented programs based on personal sentiments or preferences.
4. In polytechnics, human resources managers should cultivate and maintain positive working relationships with faculty and staff across departments by valuing and appreciating the contributions of each individual. People will be happy at work as a result of this.
5. All employees should be retrained for a globalized world, as well as for technological advancement, to keep pace with changing times.

References

- Adebayo A (2001). Principles and Practice of Public Administration in Nigeria (2nd edition). Ibadan: Spectrum Books Ltd.
- Adekigbe, M. (2005). Nigerian graduate: Yesterday and today. *This Day National Newspaper* (p. 51), Thursday, March 30, 2005.
- Aja-Okorie, U. (2016). Teachers' personnel management as determinants of teachers' productivity in secondary schools in Delta State, Nigeria. *British Journal of Education*, 4(8), 13-23.
- Alhassan, A.J. (2014). Assessment of staff personnel service in public junior secondary schools in Wa Municipality of the upper west region of Ghana. *Journal of Education and Practice*, 5(16), 26-61.
- Anyanwu, O. M. (2019). The Role of Educational Management in Proffering Solution to the Security Challenges in Nigeria. *Journal of Studies in Educational Planning and Administration* 7(2), 101-110.
- Dilworth, M. E and Baker, R. K., 1991. Motivation rewards and incentive. Trends and issues London: Pitman.
- Ejiofor P.N.O, Mbachu A.U (2001). "Imperatives of Human Resource Practices in the New Millennium" J. Manage. Sci. 5:
- Emechebe, S. N., 2009. Human Resource Management in Education in Babalola, J.B and Ayeni, A. O. (eds) Educational management: Theories and Tasks, Lagos: Macmillan Nigeria Publishers. 629 – 645

- Ezeani, N.E. and Oladele, R. (2013), "Implications of Training and Development Programmes on Accountants Productivity in Selected Business Organizations in Onitsha, Anambra State, Nigeria", *International Journal of Asian Social Science*, 3(1) pp 266-281.
- Gabadeen, W.O. (2005). Relationship among organizational structure, role conflict and managerial practices in Nigerian Universities. Unpublished Ph.D Thesis Department of Educational Management, University of Ilorin.
- Giri, V. N., & Kumar, S. P. (2013). Assessing the impact of participation in decision making on organizational citizenship behaviour: The mediating role of organisational commitment. In D. Chatterjee, M. Dhal, & S. P. Pati (Eds.), *High-tech people, high-tech HR: Are we missing the humane touch?*(pp. 41-46). New Delhi, India: Bloomsbury
- Jega, M. A. (2007). *Democracy, Good Governance and Development in Nigeria*. Ibadan: Spectrum Book Limited.
- Monappa, A. (2008). *Industrial Relations*, Tata McGraw-Hill Publishing Company Limited, New Delhi, pp. 243-245.
- Monday and Noe (2005). The Ecology of Recruitment and Selection of Personnel in the Federal Civil Services of Nigeria by AkpomuvireMukoro in the *Journal of Human Ecology* 17 (1): 31-37.
- Nakpodia, E. D. (2010). The dependent outcome of teachers performance in secondary schools in delta state. an empirical assessment of principals' supervisory capacity. *African Journal of Education and Technology*. 1(1), 15-24.
- Nel P, Werner A, Du Plessis, A. Fazey, M, Erwee, R Pillay, S. Mackinnon, H.B, Millett B.& Wordsworth R, (2012). *Humanresource management in Australia and New Zealand*, Oxford University Press, First Edition, pp.32-36.
- Nkpodia, E. D. (2001). *The of Educational Administration in Promotion of In-Service Teachers Education in Nigeria*. Current Issues in Educational Management in Nigeria. Benin City: Ambic press.
- Odoegbulem, A., (2003). Strategies for improving human resources management for effective instruction in secondary school in Owerri educational zone. *The Journal of WCCI Nigerian Chapter*, 4, (2): 107 – 113
- Ojukuku, R. M., &Sajuyigbe, A. S. (2014). Effect of Teachers Participation in Decision-making on their commitment, *Journal of educational Management*, 6(10), 211-233.
- Olowu, D. Adamolekun, L. (2005). "Human Resources Management." In L. Adamolekun (ed.) *Public Administration in Africa: Main issues and Selected Country Studies*. Ibadan: Spectrum Books.
- Patro, C., S. (2015). *Employee Welfare Measures in Public and Private Sectors: A Comparative Analysis*.<http://www.igi-global.com/article/employee-welfare-measures-in-public-and-private-sectors/124229>.
- Sonnentag, S., Volmer, J. and Spychala, A. (2010). Job Performance. *Sage Handbook of Organizational Behaviour* Vol. 1 (ed.) Los Angeles, SAGE pp. 427-447.

AUDIENCE PERCEPTION OF MEDIA CAMPAIGN ON ILLEGAL MIGRATION OF NIGERIANS TO EUROPE

Joseph Omoh Ikerodah

*Department of Mass Communication,
Federal Polytechnic, Auchi, Edo State.
josephikerodah@gmail.com*

Chioma Charity Agboh

*Department of Mass Communication,
Federal Polytechnic, Auchi, Edo State.
chiomaagboh@gmail.com*

Rosemary Ordu-Chimenem

*Department of Language and Communication, National Institute of Construction
Technology and Management, Uromi, Edo State.
rossychy2004@yahoo.com*

Fatima Mohammed Rasheed

*Federal College of Forestry Mechanization,
Afaka, Kaduna, Kaduna State.
fatirasheed33@gmail.com*

Abstract

The illegal movement of Africans, most especially Nigerians to Europe through the Libya-Mediterranean route has been a recurring decimal not only in Africa but also in Europe over a long period of time now. This mass movement has negatively affected the social, economic, political and security conditions of European countries which has necessitated the prioritization of policy reformation to curb migration and refugee crisis. The success of the campaigns against illegal migration in Africa countries largely depends on the nature and extent of the mass media in the dissemination of information that will lead to the eventual curbing of the menace. This paper examines the perception of the media audience in relation to their campaign against illegal migration of Nigerians to Europe. The study which is anchored on the perception theory adopts the survey research design method with the use of questionnaire. A total number of 450 questionnaires were administered to respondents across three local government areas of Edo State. Findings from the study revealed that poverty, unemployment, insecurity and terrorism are major factors that propel Nigerian youths to engage to leave the country through illegal means. Findings also revealed that media campaign on illegal migration in Nigeria have been very effective and the audience perception of the media campaign is

favourable . The study recommends among others that the Nigerian government should improve on the provision of infrastructures and create employment opportunities for her teeming youths who flee the country at the slightest opportunity due to near-absence of basic social amenities in the country and that the media needs to engage in aggressive enlightenment and education of the public on the dangers inherent in illegal migration through the creation of special programmes.

Keywords: Media, Audience, Perception, Campaigns, Illegal and Migration

Introduction

In difficult times, whether occasioned by natural or man-made disaster, among the options a man is left with is to find a means of survival. This is prompted by a movement from the original place of abode to a more hospitable environment where he can find succour to his problems. According to Chukwu (2017), migration is a spatial mobility inbuilt in human conditions and heavily influenced by political, economic, cultural, ecological and social context. What this implies is that, man as a mobile being is naturally ready to change his environment when faced with problems affecting his economic, cultural and social wellbeing just to mention a few.

In recent time, the media has reported overwhelmingly, stories of increasing numbers of Nigerians migrating to other countries of the world most especially European countries in search of greener pastures with the hope of seeking permanent residence in these countries. According to Black *et al* (2004) cited in Obaje, Omale, and Nnabuike (2019), Spain, Italy and Ireland emerged as new major destinations of labour migrants from West Africa and Nigeria in the 1990s. The illegal movement of Africans most especially Nigerians to Europe through the Libya-Mediterranean route has been a recurring decimal not only in Africa but also in Europe over a long period of time. This mass movement of Africans has negatively affected the social, economic, political and security conditions of European countries, which has necessitated the prioritization of policy reformations to curb migration and refugee crisis (Park, 2015, Jose – Manuel *et al* 2017 cited in Dimkpa, 2019).

As a result, the International Organisation for Migration (2017) opines that a certain image and perception of African migrants is being created based on three major assumptions: Africans have been assumed to migrate to Europe mainly because of poverty, lack of opportunities and general violence. To collaborate this assertion, Conor and Gonzalez-Berrera, (2019) stated that, the number of international migrants from Nigeria is increasing due to violence, job search and education. Also, the European Migration Network (2018) cited in Obi, Bartolini and D’Haese (2019) affirms that Nigeria is among the top 9 countries detected for irregular stays in Europe, and Nigerians make up the largest group of people attempting to cross into Europe through the sea.

As African leaders continue to fail in providing basic needs, infrastructure and amenities for the citizens of their various countries and despite accelerated pace of restrictions and bans placed on immigration in the destination countries, Nigerians are still bent on going through the dangerous and unsafe routes. This negative impact is reflective on the continent of Europe and also in the increased numbers of deaths of Africans who journey through the Libya-Mediterranean route for better lives in Europe (Obaje, *et al*, 2019, Telschow, 2014). No wonder Haas (2007) observed that increasing restrictions and controls on immigration in Europe have not led to a decrease in Nigerians emigration rather migrants are more often irregular and the itineraries tend to be longer and more perilous. In the same vein, Abire and Sugar (2016) opines that migrants often sacrifice their life savings to pay smugglers to facilitate their journey and this has led to many losing their lives in an attempt to travel abroad at all cost.

Irregular migration from African to Europe presents a new challenge for policymakers in Europe and Africa. This is not only because of the mostly undocumented status of many irregular immigrants but is also to the increased risk to livelihoods that these journeys present (UNICEF, 2017).

One of the main functions of the mass media is to set agenda for the society by their selection and prominence given to issues that affects society. The points raised play a significant role in shaping our perceptions of things and events. Hawks (1992, p.3) cited in Obaje *et al* (2019, p.170) argues that "the media hold responsibility for the interpretation of the events that they report, and their interpretation in turn, define the understanding of events by readers and viewers." This is because; the media is revered as the fourth estate of the realm and a dependable partner in achieving success in any venture. It is therefore imperative to state that the media is a necessary partner in migration sector in Nigeria in order to inform and educate the masses on the dangers of this ugly phenomenon.

The problem lies in the fact that despite efforts by the Nigerian government, international organizations and Non-Governmental Organisations to curtail abysmal illegal migration enroute Europe, there is limited empirical evidence that suggests that Nigerians have knowledge of media campaign on illegal migration in the country and the potency of such campaigns. These and many more will therefore form the thrust of this study.

Objectives of the Study

The objectives of this study are to:

- i. Examine the overt or covert causes of illegal migration of Nigerians to Europe
- ii. Evaluate the level of audience exposure to media campaigns on illegal migration of Nigerians to Europe
- iii. Find out the audience perception to media campaigns on illegal migration of Nigerians to Europe

Research questions

The following research questions are considered in this study:

- i. What are the overt or covert causes of illegal migration of Nigerians to Europe?
- ii. To what extent are the audience exposed to media campaign on illegal migration in Nigeria?
- iii. What is the audience level of perception of media campaign on illegal migration in Nigeria?

Illegal Migration as a global phenomenon

Migration is natural and a global phenomenon with varying dimensions depending on the nation and culture. This phenomenon has been ongoing for time immemorial and has taken both positive and negative toll on the departing and destination countries in terms of workforce and border crisis. The United Nations (UN) Charter guarantees the freedom of movement in the countries that have domesticated it (Claiming Human Rights, 2009). Hence, the movement of people from within and outside their countries as long as they abide by the set-down laws tenable wherever they find themselves, is guaranteed by international law.

Migration has always been linked to factors like escape from persecution, conflict and poverty (Lajcák, 2018). However, irregular and illegal migration is now a major issue in Africa where many migrants dare to cross through the Sahara Desert and the Mediterranean Sea on unsecured balloons and rickety boats to get into Europe. Unfortunately, the reality is that majority of these migrants have met their untimely death in the process. Some get into trouble by being abused, duped, and raped while many others fall into the hands of merciless human smugglers, human organ harvesters, crook traffickers or slave traders (Guanah and Obi, 2019).

Migration is defined by the UN Food and Agriculture Organisation (2006) cited in Oyokunyi and Adomi (2019, p.214) as the:

movement of people, either within a country or across international borders. It includes all kinds of movements, irrespective of the drivers, durations and voluntary/involuntary nature. It encompasses economic migrants, distress migrants, internally displaced persons (IDPs), refugees and asylum seekers, returnees and people moving for other purposes, including for education and family reunification.

In the words of Ate *et al* (2019), migration is the movement of people from one place to live in another. Migration can be understood from two points of view: Emigration and Immigration: Emigration is the movement of people out of their own country (Emigrants), while immigration is the movement of people into a country that is not their own (immigrants). IOM (2016:22-23) contends that "migration involves movement of people across a recognised political boundary to establish permanent or semi-permanent residence, adding that six months residence in a new location is enough to categorise one as a migrant."

Hopkins (2006) cited in Daniel, Wilson and Bere (2019, p.371) sees migration as the geographic movement of people across a specified boundary for the purpose of establishing a new permanent or semi-permanent residence. The IOM (2011) and the African Caribbean and Pacific (ACP) Observatory on Migration (2011) simply define migration as the movement of people from one area of a country (or from one country) to another area of the same country (or to another country) for the purpose of establishing a new residence.

On the other hand, illegal migration is one of the fastest growing forms of migration worldwide which present serious challenges for many destination countries. It includes people who enter a country without proper authorization such as clandestine entry and/or entry with fake documents; people who remain in a country in contravention of their authority or people moved by migrant smugglers or human trafficking, and those who deliberately abuse the asylum system (Koser, 2005 as cited by Ayuba, 2018). The United States Immigration Services (2000) as cited by Kari, Malasowe and Ogbu (2018, p.54) sees illegal migration as: "immigration across national borders in a way that violates the immigration law of the destination country. An illegal immigrant is a foreigner who either has illegally crossed an international political border, or a foreigner who has entered a country legally but then overstays his/her visa." According to IOM (2018), illegal migration is the movement of people that takes place outside the regulatory means of the sending, transit and receiving countries. Illegal migration come under two categories: those who enter the destination countries in a regular situation and overstay their visa, and those who leave their countries of origin without proper travel documentation and/or enter destination countries improperly (Odoemelam and Odoemelam, 2019, p.272).

Illegal migration from African to Europe presents a new challenge for policymakers in Europe and in Africa. This is not only because of the largely undocumented status of many irregular immigrants but is also to the increased risk to a livelihood that these journeys present. According to Punch (2018) cited in Guanah and Obi, (2019), a report by the United Nations Conference on Trade and Development indicates that no fewer than 17 million Africans left the Continent in 2017 in search of greener pastures. In 2018, UNHCR reported that about 144,166 migrants entered Europe irregularly through the sea, with more than 2275 reported dead or missing (UNHCR, 2018). Primary departure countries from Africa include Morocco, Guinea, Mali, Algeria and Nigeria. Several

reports have shown the perilous experience and inhumane treatment received by migrants on transit. The UNHCR reported exploitation at the hands of migrant brokers (traffickers) and security agents. Deaths at sea and on land (desert) are rising, and there are many forms of sexual and financial exploitation both in transit and on arrival at destination countries.

Media and Migration Reportage

The basic functions of the media in any society are to inform, educate and entertain. The information function is achieved by generating awareness through the dissemination of relevant facts to the audience. The media also acts as a force multiplier, as the message reaches a larger audience, beyond the immediate target audience. On the issue of illegal migration, the media in Nigeria has embarked on various campaigns aimed at highlighting the dangers and consequences of it.

The Migration Enlightenment Project Nigeria (MEPN) as captured by Awoniyi, (2017) launched media awareness campaign, captioned 'LookBefore You Leave', in 2017. The campaign was designed to educate would-be migrants in Nigeria about the realities of the journey to Europe. The campaign works in collaboration with the Nigerian media to sensitize society to the problem of irregular migration and the enormous costs that families and nation pay. The main objective of the campaign was to promote an increased public awareness of the risks and dangers of irregular migration but also to provide tips on how to emigrate legally and where to go for more information.

In an attempt to discourage illegal migrant from embarking on life-risky journey to Europe, the German Foreign ministry launch a campaign in 2017 to correct misleading information peddled by human traffickers to lure their potential victims into irregularly embarking on the journey to Germany and Europe. The campaign which was available in three languages – English, French and Arabic was aimed at providing necessary information to would-be migrant to Germany and Europe (Ezegwu and Onuam, 2018). In 2016, Austria ran similar campaign in Afghanistan to deter asylum seeker from the country. In 2016, according to Awoniyi (2017), Switzerland spent \$450,000 on filming a TV series with Nigerian actors showing the perils of living in Europe illegally. The series was shown on Nigeria Television Authority (NTA).

Factors influencing illegal migration in Nigeria

It is the responsibility of a nation to cater for the wellbeing of its citizens by provision of the basic necessities of life. Some of these necessities include the provision of basic job creation and employment, security, infrastructure, academic institutions, hospitals and prioritized policies to benefit its citizens. When these vital factors and necessities are lacking in a country, then the migration of its citizens is inevitable. Various studies have

identified social, economic, political, cultural factors as facilitators of irregular migration among African youths. According to Lee (1966) cited in Dimkpa (2019, p.20), there are “eminent factors pushing migrants away from their country of origin as they seek better living conditions in the destination country that pulls them in. These factors are sometimes complex and intertwined. Ebri (2017) believes that the major factors responsible for illegal migration are the push and pull factors.

The pull factors are those conditions found elsewhere (other countries) that attract migrants. There are but not limited to vast employment opportunities with higher income, socio-economic development, quality education, favourable policies, better access to medical facilities, better working and living conditions as well as respect for human rights (Adepoju, 2009 as cited by Obajeet *al*, 2019, p.172). The push factors on the other hand are conditions in immigrant’s nation-state that act as a dissatisfactory and driving tool for international migration or pressure tool encouraging emigration from citizens’ own nation state (Obajeet *al*, 2019). In line with the above, the United Nations’ (2006) report stipulates that for people to migrate, three factors must be present. These are: demand (pull), supply (push) and network (links demand and supply) factors. In the absence of one of these, migration from one place to another will not occur. Thus, economic and political conditions provide the general context within which international migration occurs.

Previous studies have also indicated that the reason behind Nigerians migrating to European countries is mostly associated with economic challenges faced in the country such as unemployment, lack of sufficient income, lack of economic growth, financial problems and debts (Danaan, 2018; Adeniyi, 2016). Given the inability of the Nigerian government to properly manage, stabilize and sustain its economy for so many years, the migration flow of her citizens to European countries has drastically increased.

Nigeria may have been quoted in several reports, journals and news outlets to be the leading oil and gas producer in Africa, but it is apparently oxymoronic that majority of her citizens are living in abject poverty, harsh and miserable conditions as a result the greed, selfishness, and corruption of the Nigerian politicians and government (Dimkpa, 2019). A viable economy is essential for provision of employment thus reducing poverty levels in the country. The Nigeria economy has a low performance and growth rate is very low. This has contributed to the level of poverty in in the country and have made many people to leave the country (Ezegwu, 2018).

In 2006, the African Union in their general meeting identified various political and social factors which induce migration. These according to Ayuba (2019, p.7) are:

bad leadership style, corruption, social unrest, human rights violations, political instability, environmental factors, ethno-religious conflicts and civil discord in the countries of origin. On the other hand, the real or perceived opportunity for a

better life, high income, greater security of life and property, better quality of health care facilities and quality education at the destinations induce migration". Other factors identified were improved transportation system which invariably lowers the costs of movements; improved communication system, greater information availability and the need to join relatives are among the factors, which amplify push-pull factors.

In infirmity with the above assertion, statistics by the United Nations in 2013 indicates that employment, education, marriage, and escape from poverty, violence, conflict and environmental change are the key drivers of international migration, particularly among the youths.

Theoretical Framework

This study is anchored on the Gibson theory of perception. The Gibson's theory holds that people's cognitive apparatus was created and formed by long evolutionary influence of external environment and that perception is determined by optical flows - optic arrays Gibson referred as sort of structures or patterns of light in the environment. (Demuth, 2013). Gibson postulated that human beings perceive objects (their sensory qualities) in a way by which pockets of information – arrays are determined (structured) by objects entering their sensors. This theory is interesting but also one of the most controversial concepts in the history and interpretation of perceptions (Demuth, 2013).

This theory is relevant to this study because the way Nigerians perceive the campaign of illegal migration by the Nigerian media may have a bearing on their environments. This is because "the environment in which one operates and functions usually exerts tremendous influence on the manner in which that individual reasons or perceives" (Nweke, 2001:125).

Methodology

This paper used descriptive survey research design. This design attempts to picture or document current conditions or attitudes (Daramola and Daramola, 2011). This research design is selected because it is geared towards determining the nature of situations, as it exist at the time of investigation (Kerlinger, 1996 as cited in Ate *et al*, 2019).

The study covered three local government areas in Edo State namely, Oredo, Esan West and Etsako West local government areas. Each the local government was drawn from the three senatorial districts in the state. The study's population is 918, 600. The sample size for the study consists of 450 respondents.

A simple random sampling technique was used in selecting the respondents from the three local government areas. The study used questionnaires as the major instrument of

data collection supported with secondary materials. The questionnaire was divided into two parts – part A consists of personal data and part B consists of questions on the variables. The items on the questionnaire were simple and straight to the point. Copies of the questionnaire items were collected and collated.

A total number of 450 questionnaire items were administered: 150 each from the selected local government area. Out of the 450 questionnaire items distributed, 427 were retrieved while 23 suffered mortality rate. Data was collected and analysed using simple percentage.

Data Analysis

Table 1

Gender	Frequenc y	Percentage
Male	238	56
Female	189	44
Total	427	100
Marital Status		
Single	207	48
Married	143	35
Others	77	18
Total	427	100
Age		
18 – 27	243	57
28 – 37	128	30
38 – above	56	13
Total	427	100
Local Govt. Areas		
Oredo	143	33
Esan West	144	34
Etsako West	140	33
Total	427	100

Employment status		
Employed	298	70
Unemployed	129	30
Total	427	100
Educational Status		
Primary/secondary	79	19
First degree	288	67
Masters and above	60	14
Total	427	100

Table 1 above shows the demographic data of respondents. It can be said that both genders were well represented in the study area, although the males (56%) were slightly more than the females. It is also indicative from the table that based on the marital status of the respondents, the singles (48%) were more than others. The information in the table shows that the majority of the respondents (57%) were between the ages of 18 – 27 years old while also the majority of the respondents (34%) were from Esan West local government area. Based on employment status, the table shows that majority of the respondents (70%) were employed while also 67% of the respondents are first degree holders.

Table 2

Poverty is the major cause of illegal migration in Nigeria	Frequency	Percentage
• Strongly Agree	232	54
• Agree	72	17
• Neutral	18	4
• Disagree	43	10
• Strongly disagree	62	15
Total	427	100

The information in the table above shows that they are more respondents who agreed that poverty is the major cause of illegal migration in Nigeria

Table 3.

Nigerians engage in illegal migration because of unemployment	Frequency	Percentage

• Strongly Agree	211	49
• Agree	124	29
• Neutral	8	2
• Disagree	12	3
• Strongly disagree	72	17
Total	427	100

This table explains that more respondents agreed that unemployment is a major issue that propel Nigerians to engage in illegal migration to Europe.

Table 4.

Insecurity and terrorism in Nigeria contributes to why Nigerians engage in illegal migration.	Frequency	Percentage
• Strongly Agree	256	60
• Agree	77	18
• Neutral	12	3
• Disagree	32	7
• Strongly disagree	50	12
Total	427	100

Table 4 above shows that the insecurity and terrorist activities in Nigeria greatly contributes to why Nigerian youths are always eager to leave the country. This is demonstrated with the majority of the respondents agreeing to that fact.

Table 5.

Media campaign on illegal migration in Nigeria is very effective	Frequency	Percentage
• Strongly Agree	38	9
• Agree	61	14

• Neutral	18	4
• Disagree	85	20
• Strongly disagree	225	53
Total	427	100

The information in the table above shows that in the aspect of media campaign on illegal migration, majority of the respondents are not satisfied with the media campaign on the subject matter.

Table 6.

Audience exposure to media campaign on illegal migration in Nigeria is high	Frequency	Percentage
• Strongly Agree	213	50
• Agree	107	25
• Neutral	0	0
• Disagree	73	17
• Strongly disagree	34	8
Total	427	100

Table 6 shows that there are more respondents who strongly agreed to the fact that audience exposure to media campaign on illegal migration in Nigeria is high.

Table 7.

Audience perception of media campaign on illegal migration in Nigeria is good	Frequency	Percentage
• Strongly Agree	65	15
• Agree	29	7
• Neutral	6	1
• Disagree	55	13
• Strongly disagree	272	64
Total	427	100

Information from the above table shows that the perception of majority of the respondents about the media in their campaign on illegal migration in Nigeria is not favourable disposed.

Discussion of findings

In the process of addressing the problems this study set to solve, three research questions were raised. Six questionnaire items were developed from these research questions in order to collect the necessary data from the specific population used for this study. The data obtained from the respondents are presented in Tables 1 to 7 above. The data therefore serve to provide answers to each research question in relation to the literature on migration.

Research Question one: *What are the overt or covert causes of illegal migration of Nigerians to Europe?*

The collected data revealed that poverty, unemployment, insecurity and terrorism are the major factors that contributes to Nigerians engaging in illegal migration to Europe and other parts of the world. There is no doubt that the rate of poverty, unemployment, insecurity and terrorism in Nigeria are high. This position is supported by Ebril (2017), who asserts that the major factors responsible for illegal migration in Nigeria are the push and pull factors. The push factors according to him are but not limited to socio-economic development, vast employment opportunities, quality education amongst others. To further buttress this fact, Ezegwu&Onuam (2018) posits that a larger part of the Nigeria citizenry is ravaged by poverty. People are seen struggling to meet their basic needs. This have made thousands of desperate Nigerians to leave the country in search of better life abroad. This finding also agree with a study by conducted by the National Association of Sedogs (NSA) as cited by Ezegwu&Onuam (2018), that the inability of the Nigerian government to tackle the seemingly intractable problem of unemployment has been fingered as the reason why Nigerian youths risk their lives through dangerous Sahara desert routes to Libya in their bid to reach mainland Europe via Mediterranean Sea.

Research Question two: *To what extent are the audience exposed to media campaign on illegal migration in Nigeria?*

Findings from the data collected also revealed that majority of the respondents are well exposed to media campaign on illegal migration in Nigeria and also indicates that media campaign on the subject matter have been effective in the country. This position is supported by the works of Ezegwu&Onuam (2018), who posits that majority of South-South residents are fully aware of the illegal immigration campaign. This showed that the media are doing perfectly well in their social responsibility functions to the society. In the same vein, Ezegwu&Onuam (2018) citing McQuaul (1987), while highlighting the main principles of the social responsibilities theory, asserts among others, that the media

should accept and fulfil certain obligations to the society. These obligations amongst others involve adequately informing, educating and mobilizing the masses against the practice and promotion of illegal immigration.

Research Question three: *What is the audience level of perception of media campaign on illegal migration in Nigeria?*

Findings from the study shows that the perception of the audience as regards media campaign on illegal migration in Nigeria is favourably disposed. This notwithstanding, they need to constantly improve on their reportage most especially on critical issues that affects society such as illegal migration. According to Salmon and Akin (2003), communication campaigns remains one of the most popular tools in promoting health and social change issues.

Conclusion

The high rate of illegal migration of Nigerian youths through the desert and the Mediterranean Sea to Europe is quite alarming and poses a serious threat to both policy makers and governments, most especially in the countries of origin, transit and destination. Most often, a large number of illegal migrants meet their untimely death in the desert in an attempt to get to their destination in the hands of armed bandits and human traffickers. Based on the findings of this paper, it can therefore be concluded that the push factors of economic crisis are the major issue in Nigeria, as it is preponderant in the empirical findings of this study.

The study also concludes that media audience are well exposed to messages on illegal migration and the perception of the audience as regards the media been an effective tool to curb illegal migration is favourably disposed although there is need for them to step up their efforts. This is because sensitisation and awareness campaigns are capable of tackling the new challenges concerning irregular migration including the deceptions of illegal migration brokers and human traffickers, as well as the unchecked digitalised information between the brokers and potential victims.

Recommendations

In view of the findings above, the study recommends the following:

- i. The Nigerian government should as a matter of urgency improve on the provision of infrastructures and create employment opportunities for teeming youths who flee the country at the slightest opportunity due to near-absence of basic social amenities in the country. It is generally believed that most of the irregular migrants leave the shores of Nigeria out of their desire to run away

from poverty and migrate to foreign lands where they anticipate having better life. Thus, one of the surest ways of curbing such dangerous mission is to make life worth living in the country of origin by creating equal educational and job opportunities to all citizens.

- ii. The media should engage in aggressive enlightenment and education of the public on the dangers inherent in illegal migration through the creation of special programmes, columns and dedication of desks in the print and electronic media that deal specially on migration and related issues.
- iii. Government, Non-Governmental Organisations and the media championing the campaigns should extend the awareness campaign to outdoor media channels (billboards, buses, leaflets and posters) and in combination with a regular public service announcement on radio, television and Internet. Also, the traditional means of communication and inter-personal communication should be explored so that the campaign can get to the people in rural areas who may not access mass media

References

- Abire, B.G & Sugar, G.Y (2016), The determinant factors of illegal migration in South Africa and its impacts on the society in case of Gombora District, Hadiya zone in Ethiopia: A Bayesian approach. *IOSR Journal of Mathematics*, 12(3) 2278-5728
- Adeniyi A (2016) Evolution of Nigerian diaspora in Britain: issues, perspectives, and a continuing debate. *Historical Research Letter*, vol 31
- Ate, A.A, Egielewa, P.E and Ikerodah (2019). Migration reporting in Nigeria: Towards an effective model. *Global media journal*. Vol. 17: 32
- Awoniyi, F. (2017). Germany launches website to discourage irregular migrants. Retrieved on January 18, 2021 from www.theafricancourier.de.
- Ayuba, M.R (2018). Trends, drivers and implications of irregular migration in Nigeria. Accessed through <https://www.researchgate.net/publication/334445881>
- Chukwu, J.N (2017), Migration and media reportage in Nigeria in the 21st Century: issues and challenges. A Conference Paper presented at the Faculty of Humanities, Department of Political Science/Mass Communication, Alex Ekwueme Federal University, Ndufu Alike, Nigeria International Conference 2017 on Migrations and Human Experiences in the 21st Century on Tuesday, 31st October, 2017.
- Claiming Human Rights (2009). Definitions of the right to freedom of movement. Retrieved from http://www.claiminghumanrights.org/freedom_movement_definition.html

- Connor, P., & Gonzalez-Barrera, A. (2019). Many in Nigeria, Tunisia, Kenya plan to leave the country in the next 5 years. Retrieved April 28, 2019, from <https://pewrsr.ch/2OsJ11z>
- Danaan V. V. (2018). Analysing Poverty in Nigeria through Theoretical Lenses. *Journal of Sustainable Development*; Vol. 11, No. 1.
- Demuth, A (2013). *Perception theories*. Slovakia: Krakow.
- Dimkpa, P (2019), Africa-Europe Migration: A Qualitative Analysis of Nigerian Migration to Europe via the Libya-Mediterranean Route. A Masters Thesis submitted to Centre for African Studies, Dalarna University.
- Ebri, P.O (2017). International migration and the study of socio-economic development in Nigeria: The role of Nigerian Immigration Service. A dissertation submitted to the Department of Political Science and International Relations, Covenant University, Ota, Ogun State.
- European Migration Network. (2018). Annual Report on Migration and Asylum 2017 European Migration. Retrieved from https://ec.europa.eu/homeaffairs/sites/homeaffairs/files/00_arm2017synthesis_report_final_en.pdf
- Ezegwu, D.T and Onuam, E.C (2018). Audience Reaction to Media Campaigns on Illegal Immigration in South-south, Nigeria. *NTAtvc Journal of Communication*, Vol. 2, No.1
- Guanah, S.J and Obi, I (2019), Coverage of the 2017 Libyan Migrant Slavery Saga in Selected Nigerian Newspapers. Retrieved from :<https://www.researchgate.net/publication/342716021>
- Haas, H.D (2007), International migration, national development and the role of governments: the case of Nigeria. Retrieved on January 10th, 2021 from <http://pdfs.semanticscholar.org>
- IOM. (2017). UN Migration Agency Issues Report on Arrivals of Sexually Exploited Migrants, Chiefly from Nigeria. Retrieved from <https://www.iom.int/news/un-migration-agency-issuesreport-arrivals-sexually-exploited-migrants-chiefly-nigeria>
- Kari, A.G.U, Malasowe, G.C and Ogbu, C (2018). A Study of Illegal Migration Trends and The Pull and Push Factors in Nigeria, 2011 – 2017. *World Journal of Innovative Research Vol. 5, No. 6*
- Lajcák, M. (2018). Why we need a global understanding of migration. Retrieved from <https://www.weforum.org/agenda/2018/01/global-migration-can-be-asuccess/>.
- Nweke, O (2001). Public relations practice: concepts and categories. Enugu: Hamson publishers.
- Obaje, C.E, Omale, G.E & Nnabuife, C (2019), Coverage of Illegal Migration by Nigerian Newspapers: A study of *Vanguard* and *Guardian*. In
- Gambo, D & Batta, H (2019) Communication, Migration and Social Inclusion in Nigeria. Lagos: African Council for Communication Education
- Obi, C (2018). Safe migration awareness campaign in rural communities of Nigeria, the

procedure and impacts. *Ricosmigration Nigeria Project Report 2018*

- Obi, C, Bartolini, F & D'Haese, M (2019). Evaluating the impact of information campaign in deterring irregular migration intention among youths. a randomised control experiment in Edo State, Nigeria. A paper presented at the 6th African Conference of Agricultural Economists, September 23-26, 2019, Abuja, Nigeria
- Obi-Ani, N. A., & Isiani, M. C. (2020). Urbanization in Nigeria: The Onitsha experience. *Cities: The International Journal of Urban Policy and Planning*, 2020(104), 1–14. <http://doi.org/10.1016/j.cities.2020.102744>
- Obi-Ani, P, Obi-Ani, N.A & Isiani, M.C (2020). A historical perspective of Nigerian immigrants in Europe, *Cogent Arts & Humanities*, 7:1, 1846262, DOI: 10.1080/23311983.2020.1846262
- Odoemelam, C.C and Odeomelam, E.Q (2019). Risk-factor and communication among aspiring illegal migrants in Edo State, Nigeria. In Gambo, D and Batta, H (2019) (eds), *Communication, migration and social inclusion in Nigeria*. Lagos: African Council for Communication Education
- Oyokunyi, J.I and Adomi, K.O (2019). Coverage of migration stories by select Nigerian national dailies. *The Nigerian Journal of Communication*. Vol. 16, No.1
- Salmon, C. and Atkin, C. (2003) Using media campaigns for health promotion. In Thompson, A. Dorsey, K. Miller and R. Parrott, *Handbook for Health Communication* (pp. 449-472). NY: Routledge.
- Telschow, F., (2014). Tech. Rep. November, A Policy Paper from the European Network of Political Foundations (ENoP).
- UNHCR. (2018). Desperate Journeys Refugees and migrants arriving in Europe and at Europe's borders (Jan - Dec 2018). Retrieved from https://data2.unhcr.org/en/documents/download/65373#_ga=2.70459475.232949370.1535973723-579002245.1518546789
- UNICEF. (2017). Harrowing Journeys: Children and youth on the move across the Mediterranean Sea, at risk of trafficking and exploitation. Retrieved from www.unicef.org/publications/index_100621.html

FIRM VALUE AND TAX AGGRESSIVENESS IN NIGERIAN DEPOSIT MONEY BANKS

Monday Olade Izevbkhai

Department of Accountancy

Auchi Polytechnic, Auchi, Edo State, Nigeria.

Email: mondayizevbekhai75@gmail.com

Godwin Ohiokha

Department of Accounting

Edo State University Uzairue, Edo State, Nigeria.

Email: godwin.ohiokha@edouniversity.edu.ng.

Abstract

This study provides evidence on the tax aggressiveness and firm value of listed Deposit Money Banks (DMBs) in Nigeria using panel data from 2016 to 2020. Ordinary Least Square (OLS) is adopted in this study to discover the relationships among effective tax rate, tax saving and book tax difference on firm value among listed DMBs in Nigeria. From the study, the findings reveal that effective tax rate and book tax difference have a negative relationship with firm value in Nigeria while tax saving has positive relationship with firm value. Similarly, the findings also reveal that tax saving and book tax difference are significant while effective tax rate is insignificant. The study therefore concludes that there is need to ensure that tax planning is part of firms' corporate strategy. This is because it will enhance their firm value by reducing the tax burden from multiple tax or miscalculation of tax payable. Also, tax audit should be carried out by well-trained tax accountants. This is to avoid the payment of excessive tax and ensure adequate spending of the tax saving in viable investment opportunities. Finally, there is need for firms to institute more robust tax planning practices that will help reduce their effective tax liabilities and therefore improve their overall value. Firms that engage in better tax planning practices are likely to get higher firm value.

Keywords: Tax aggressiveness, firm value, board size, board diversity, ownership concentration

Introduction

The importance of board composition in influencing every aspect of corporate management including tax expense reduction cannot be over emphasized. It is the heart of every company and takes a center stage in its affairs (Tijjani, 2019). The financial performance of firms and realization of shareholders wealth depends majorly on the

quality of board composition. Effective board composition is a necessary factor to promote efficient management of the affairs of a firm and realization of its set goals and objectives (Aliani, Hamid & Zarai, 2012). Efficient management implies reduction of costs of operations like administrative expenses, expansion of the business product lines and customer base as well as the accommodating of tax laws.

One major objective of firms is to maximize shareholders' value. Achieving this would entail the reduction of incurred costs by the firms. Tax expenses usually are part of operating cost to a company and its shareholders (Hanlon & Slemrod, 2014). The board composition as a corporate governance mechanism is critical in decelerating tax expenses. According to Zemzem and Fluohi (2013), corporate governance mechanism is interrelated with each other such as board size, board independence, managerial ownership, ownership concentration, board diversity, audit committee size, amongst others.

Tax is a significant expense/liability to firms and their owners. Shareholders prefer tax planning activities to increase not only profit after tax but also cash available. Tax aggressiveness is an issue prevalent in every society and it is as old as tax itself (Uadiale, Fagbemi & Ogunleye, 2014). Mgbame, Chijoke-Mgbame, Yekini and Yekini (2017) present tax aggressiveness as the different activities, engaged by management, to lower taxable income which could be legal or illegal, with the aim of maximizing income. Tax planning then becomes a paramount decision option for managers of firms. This is because managers can use tax planning to seek private interest as well as to increase the firms' earnings (Desai & Dharmapala, 2016).

According to Lanis and Richardson (2011) the corporate landscape in many countries around the world is filled with managerial actions aimed at minimizing corporate taxes through tax aggressive activities and it comes with costs and benefits that cannot be overlooked for management, shareholders, government and society as a whole. Chen, Chen, Cheng and Shelvin (2010) posit that the benefits of tax aggressiveness include greater tax savings, which is the most obvious benefit and then rent extraction which can be disguised under the cover of tax aggressive activities. Shareholders benefit directly from such tax savings while managers also benefit if they are compensated by shareholders for their efforts in effective tax management. When managers carry out activities that do not maximize firm value, at shareholders expense, it amounts to rent extraction.

In Nigeria, tax administration has been efficient and effective in some areas such as Lagos while in other states it has not been effective and this led to an increase in the costs of tax compliance and uncertainty observed in the Nigerian tax system (Maiye, 2015). This inefficiency can be seen in the manner in which the tax authority goes about revenue collection from firms. At times the tax officials delegate this responsibility to third parties

who use odd methods such as sealing off of firms' premises resulting in uncertainty in the system (Maiye, 2015). There is also the issue of overlapping of taxes from different levels of government which could result in multiple taxes.

However, firms are sometimes compelled to make additional cash payments for taxes that they had already paid at source due to non-remittance by government agents in charge of such deductions (Nwaobia & Jajeoba, 2016). As a result, firms either because they want to avoid the inefficiency in the tax system or because of the financial incentives that they will benefit will adopt strategies that will allow them minimize or reduce their tax burden. They do this by employing all legitimate opportunities offered by the tax laws to increase their income after tax deduction. This leads to firms being tax aggressive.

Against the above backdrops, the research objectives of the study are to:

- i. Examine the relationship between board size and tax aggressiveness of deposit money banks
- ii. Analyse the relationship between board diversity and tax aggressiveness of deposit money banks.
- iii. Investigate the relationship between ownership concentration and tax aggressiveness of deposit money banks.
- iv. Examine the relationship between managerial ownership and tax aggressiveness of deposit money banks.
- v. Analyse the relationship between foreign ownership and tax aggressiveness of deposit money banks.

In the course of this research, the following hypotheses stated in null would be tested.

- H₀₁: There is no relationship between board size and tax aggressiveness of deposit money banks.
- H₀₂: There is no relationship between board diversity and tax aggressiveness of deposit money banks.
- H₀₃: There is no relationship between ownership concentration and tax aggressiveness of deposit money banks.
- H₀₄: There is no relationship between managerial ownership and tax aggressiveness of deposit money banks.
- H₀₅: There is no relationship between foreign ownership and tax aggressiveness of deposit money banks.

Review of Related Literature/Conceptual Framework

Concept of Tax Aggressiveness

The tax aggressive activities refer to legal activities which are usually provided by the auditor or tax agent and can be classified as gray area activities carried out to reduce tax liability of a tax payer (Chen, Cheng & Shevlin, 2010). Tax aggressiveness can also be regarded as the minimization of tax payment through tax planning activities. Tax aggressiveness is interchangeably used as tax avoidance (Desai & Dharmapala, 2016), as tax sheltering (Yeung, 2010) and tax cheating (Hanlon & Slemrod, 2014). Naturally, the goal of tax aggressiveness is to minimize or reduce tax burden, increase revenue and maximize the wealth of the shareholders.

According to Nwaobia and Jayeoba (2016), tax aggressiveness aims at reducing tax liability which results in a positive impact on a firm's cash flow and increase it after tax rate of return. Desai and Dharmapala (2016) stressed that tax aggressiveness are quite beneficial to shareholders through tax liability reduction, tax savings, and by extension increase in per share earnings as well as market price of the shares. The purpose of tax aggressiveness is tax management and reduction of taxable expenses. Frank, Lynch and Rego (2009) opined that tax aggressiveness is concerned with the manipulations aimed at reducing tax liability through tax management. Boussaidi and Hamed (2015) noted that the concept of tax aggressiveness may have multiple conceptualization, references and even different ways to measure, but most of them appear to have the same meaning and the same purpose that differ in their repercussions on the health of the company.

Strategies for Tax Aggressiveness

Strategies for tax aggressiveness may be regarded as those steps taken by tax experts to take advantage of those loopholes in the tax laws. These strategies are effectuated through several deductions permitted in existing tax laws. These tax aggressiveness strategies can only be designed through meticulous approach at understanding loopholes in the tax laws so as to avoid tax evasion temptation. The ability of firm to successfully employ these strategies to reduce tax expenses is borne out of tax management expertise and wizardry. Strategies used to effectuate tax aggressiveness are meant to transfer wealth from the government to the shareholders (Oyeleke, Erin & Emeni, 2016).

In addition to the aforementioned allowable tax expenses, companies can reduce tax expenses through other strategies like incentive stock options, interest on second mortgage, delaying certain deductions, deferring deductions, investing in certain tax – exempt bond and other securities (Oyeleke, *et al.*, 2016). The depth of tax expenses reduction in firms is a function of the tax experts the managers/ board of directors employ to influence the net income from time to time. In attempt to achieve this, the board of directors may be required to carve a unit/section in the corporate organization whose core function among others is to positively influence reduction of tax expenses

significantly with every radical strategy at their disposal but within the ambit of the existing tax laws, such as company income tax laws and personal income tax laws in the context of Nigeria.

Measurement of Tax Aggressiveness

Prior studies such as Oyeleke *et al.* (2016); Bousaidi and Hamed (2015); Chen *et al.* (2010), amongst others have examined tax aggressiveness with varying measures. The commonly used measure of tax aggressiveness is effective tax rate (ETR). Effective tax rate is further proxy with income tax expense divided by operating cash flow, ratio of cash taxes paid by operating cash flow effective tax rate (ETR) differentials, current reported tax divided by profit before tax. According to Lee, Dobiyanski and Minton (2015), multiple proxies for tax aggressiveness or avoidance are quite available; researchers tend to choose proxies that are relevant to their research topic.

According to Chen *et al.* (2010), the commonly used measure of tax aggressiveness include effective tax rate (ETR), the cash effective tax rate (CETR) measure developed by Dyreng, Hanlon and Maydew (2008), the book – tax difference measure developed by Manzon and Plesko (2001) and the residual book – tax difference measure based on Desai and Dharmapala (2016). Effective tax rate (ETR) is the relationship between total tax expenses to pre-tax income (Aliani&Zarai, 2012). The implication of using effective tax rate is that it reveals the aggressive tax planning of firms through permanent book – tax – difference. The effective tax rate may also be referred to as the generally Accepted Accounting principles effective tax rate (ETR). It is commonly determined by dividing the aggregate income tax expense by the aggregate pretax accounting income so as to measure an average tax rate per dollar of income.

The computed Generally Accepted Accounting Principles (GAAP) effective tax rate (ETR) is compared to a corporate statutory rate or the rate of a control group to gauge a degree of tax aggressiveness (Lee *et al.*, 2015). The Generally Accepted Accounting Principles (GAAP) effective tax rate (ETR) reveals permanent differences between book and taxable incomes with statutory adjustments in that the total income tax expenses includes both current and deferred tax expenses (Lee *et al.*, 2015). Based on this, a firm's tax strategy to defer tax payments do not actually change the Generally Accepted Accounting Principles (GAAP) effective tax rate (ETR). With the use of Generally Accepted Accounting Principles (GAAP) effective tax rate (ETR), the aggregate income tax necessarily does not mean a tax liability.

With the use of Generally Accepted Accounting Principles (GAAP) effective tax rate (ETR), some accrual adjustments like alteration in the accounts valuation do affect book income but not the taxable income. Hanlon and Shevlin (2002) posit that the Generally Accepted Accounting Principles (GAAP) effective tax rate (ETR) can be converted into

the current ETR through the inclusion of the current tax expense only in the numerator. This inclusivity of the current tax expense only in the numerator helps to control the effect of the deferred tax strategy. This is none of the less the drawbacks of the current ETR which include certain accrual adjustments, the non – qualified stock options, below the – line items and amongst others (Lee *et al.*, 2015).

Cash effective tax rate is computed by dividing cash taxes paid by total pre – taxable income; and it reveals the taxes paid rate per dollar of income earned (Chen *et al.*, 2010) and by extension per naira of income earned in the context of Nigeria. The peculiarity of cash ETR is that it is not easily affected by accrual adjustments except with only the tax deferred strategies. In the same vein, time periods connected with taxes paid particularly the numerator and the pre – tax book income in this case the denominator do not necessarily need to be consistent – the tax expenses paid for may arise due to income earned in present year as well as prior years; however book income should be earned in the present year. Therefore, the cash ETR appears flexible, conforming to the aim of capturing tax aggressiveness of listed firms compared with to Generally Accepted Accounting Principles (GAAP) effective tax rate (ETR) despite its short coming which mainly arises from timing differences between the years in which income was earned and related taxes paid (Aliani & Zarai, 2012).

The goal of the long – run cash ETR is to reduce the shortcoming of cash ETR by combing cash tax paid over a number of years, perhaps up to 5 to ten years respectively. Long cash ETR is determined by dividing a total of cash taxes paid over some years by an aggregate amount of pre-taxable income during the same periods despite the fact that the summation of cash taxes paid over some years may increase the effect of accrual management on pre – taxable income. Total book to tax difference is another commonly used measure of tax aggressiveness in quoted companies. Total book to tax difference is simply computed as the difference between book and taxable incomes.

Board Size

The effectiveness of the board depends on its size (Jensen, 2013). In fact, the size of the board can influence the management policy of the company. For Minnick and Noga (2010), small boards of directors strengthen good tax management, while large boards are proving ineffectiveness because of the difficulties in decision-making about tax aggressiveness policy. Likewise, Lanis and Richardson (2011) reported that the size of the board has a significant effect on the availability of tax aggressiveness which is synonymous to tax planning. In contrast, Aliani and Zarai (2012) reported the non-significance between the size of the board and tax aggressiveness in the American context. They found that the number of directors does not influence the strategies to minimize tax expenses.

Board Diversity

The Higgs Derek Report (2003) in the United States argued that diversity could improve the effectiveness of the Board and that companies can benefit from the existence of professional women in their boards. In the findings of Kastlunger, Dressler, Kirchler, Mittone and Voracek (2010), there are the perfectionist feminine values in the processing of tax topics. Women exert intensive monitoring of managers' actions and have a percentage of attendance at meetings actually high. Consistent with the literature on gender differences in risky behavior and tax compliance, Croson and Gneezy(2009) and the findings of Aliani, *et al.* (2011) that there is a negative effect of gender diversity of the board of directors on tax optimization.

Ownership Concentration

Ownership concentration can influence the shareholders' willingness to actively monitor managers' behaviour. Large shareholders may use their control rights to pursue their private interests and encroach on minority shareholders in firms with high concentrated ownership. This could result in agency problems. Smaller shareholders have little incentives to monitor management, but if they own a significant stake of shares (ownership concentration) they will have interest in actively and effectively monitoring management. Shareholders are the ones that bear all the costs related to monitoring activities, therefore, it will warrant that they own a large proportion of shares for them to actively monitor management.

Managerial Ownership

One of the main reasons for the existence of agency problems is the separation of ownership and control (Jensen & Meckling, 1976). Managers may not be interested in lowering effective tax rates in order to increase shareholders' wealth because that this does not directly benefit them. Managers play a vital role in influencing the tax planning activities of firms especially top officers like the Chief Executive Officers (CEOs). Activities that can influence a firm's level of tax aggressiveness such as budgeting to hire tax experts are handled by managers even though they are not directly responsible for developing tax strategies. Other tax-aggressive activities such as taking advantage of tax shelters need the direct involvement of top managers.

Foreign Ownership

Foreign shareholders have monitoring abilities, but their focus is on liquidity which results in an unwillingness to enter into a long-term relationship with a company and engagement in a process of restructuring in case of poor performance. On this note, foreign

shareholding has been found to have positive association with high profitability and efficiency. Foreign ownership will generally increase the level of capital income taxation in the absence of international tax policy. Foreign ownership therefore influences whether states can increase their welfare by coordinating their tax policies and, if so, whether coordination requires increases or reductions in overall income tax levels.

Theoretical Framework

Tax Deterrence Theory

The tax deterrence theory concentrates on the cost of implication of tax aggressiveness of which is tax evasion. The theory was developed by Allingham and Sandmo (1972) and it serves as the underpinning for carryout researches on tax aggressiveness (Lee, Dobiyemski & Minton, 2015). According to Lee *et al.* (2015), agency theory conjectures that tax evasion that could arise from tax aggressiveness is a firm's strategic choice defined by an employment contract (actual or implied) between shareholders and tax managers. This employment contract (actual or implied) occasioned by the agency theory is not farther from the fact that managers may presumed that ex ante their effort to reduce tax liability is not compensated for adequately.

Agency Theory

One of the conceptual principles underlying the issue of corporate governance is the Agency Concept developed by Oman (2003) resulting out of the separation of ownership and control. Investors have surplus funds to invest but due to technical constraints, such as, inadequate managerial expertise and time to manage the funds, employ the services of managers. The investors thus assume the responsibility of investing their funds in profitable ventures to generate good returns and to adequately reward the managers for their services.

There is a problem with agency concept arising from the fact that the actions of managers are not always in consonance with the interest of the financiers. Some of their actions are even completely detrimental to the fortunes of the financiers. Thus Agency problem as described by Oman (2003) focuses on the consumption of perquisites by managers and other types of empire building. It is interesting that these managers often tend to entrench themselves in power.

This study is anchored on Agency theory because of information asymmetry observable between the managers and fund providers. Managers at times keep some information from the owners with the intention of diverting funds to better their lives. This can also be manifested in tax aggressiveness strategies developed by the managers to their advantage.

Empirical Review

Ogbodo and Abusomwan (2021) examine board structure and corporate tax aggressiveness in listed Nigerian firms. Specifically, Board size (BDS), board independence (BDIND) and board ownership (BDOWN) are examined as indicators of board structure. This study utilized the more robust longitudinal data design which was seen as a combination of both cross-sectional and time-series design properties. A sample of 80 firms was then used for the analysis. In this study, secondary data, by way of annual reports and accounts of the sampled companies in Nigeria and some relevant NSE fact books were used to collect data for 2010-2019. The effect of board structure on tax aggressiveness was analyzed using panel regression. The estimation results reveal that BDIND, BDS and BDOWN all have a negative coefficient and significant at 5% suggesting that an increase these board structure variables results in a reduction in the tax paid/ pre-tax income ratio and this implies an increase in tax aggressive practices. The study concludes that so long as the expected marginal benefit exceeds marginal cost and consequently, tax aggressive strategies could be allowable by corporate boards. Based on the findings of the study, the study recommends that increasing the number of independent directors is not sufficient to curtail tax aggressiveness. The study recommends that boards must come to see tax planning activities as unethical even in cases where they may not be illegal.

Zachariah, Tahir and Mohammed (2021) examined the effects of board attributes on tax planning of listed non-financial companies in Nigeria. It aims at finding out using quantitative research method, board attributes that increase tax planning, thus, reducing tax liability of listed non-financial firms in Nigeria. Data for the study were collected from the annual reports and accounts of the sampled companies for a period of ten years (2008 to 2017). The data collected were analysed using descriptive statistics to provide summary statistics for the variables, and correlation analysis was carried out using Pearson product-moment correlation to determine the relationship between the dependent and independent variables. Regression analysis was also conducted. The study revealed that board independence has a significant negative effect on tax planning; foreign directorship has a non-significant negative effect, while gender diversity, board size, and board meetings have non-significant positive effect on tax planning in listed non-financial companies in Nigeria. In addition, profitability has a significant positive effect on tax planning as leverage depicts significant negative effect on tax planning. The study is limited to non-financial companies in Nigeria; hence, the findings are useful to the stakeholders of those companies. In addition, the findings can be generalized to emerging economies that have similar economy, politics, and code of corporate governance with Nigeria. The findings imply that having independent and foreign directors on the board of directors increase tax planning, thereby reducing tax liabilities.

Igbinovia and Ekwueme (2018) carried out an investigation of corporate tax avoidance and shareholders returns in Nigeria. The study utilized ex post facto research design and the population consisted of all non-financial companies quoted on the Nigerian Stock

Exchange for the period 2010 to 2016. The study employed convenience sampling technique with a sample of fifty four non-financial companies as sample size and secondary sources of data collection from the annual financial statement of sampled companies. The dependent variable was stock returns while the independent and control variables consists of corporate tax avoidance, liquidity, profitability, expected growth, and capital intensity. The data obtained from the annual financial statements were analysed with descriptive and inferential statistics. The inferential statistics was guided by pooled ordinary least square regression analysis. The result showed that corporate tax avoidance positively and significantly affects shareholders return of listed non-financial companies in Nigeria. Also, the study revealed that the improvement of liquidity, profitability, expected growth and capital intensity of sampled companies when tax avoidance behaviour is properly monitored.

Khaoula and Ali (2012) examined the effect of board composition on corporate tax planning of selected companies listed on the Tunisian Stock Exchange Market from 2000 to 2007. The general least square regression model result revealed that CEO duality and diversity of the board of directors significantly influences tax planning while no relationship exists between board size, independent directors and corporate tax planning. However, the study of Khaoula (2013) on influence of corporate governance on tax planning of selected American companies from 1996 to 2009 using multiple regression analysis finds no significant relationship between board size and effective tax rates. Lanis and Richardson (2011) examined the association between corporate social responsibility (CSR) and corporate tax planning corporate tax aggressiveness of selected publicly listed Australian corporations in 2008/2009. The base regression model finds that the higher the level of CSR disclosure of a corporation, the lower the level of corporate tax aggressiveness.

Streefland (2016) conducted a study titled 'Gender board diversity and corporate tax avoidance' Does female board participation influence the level of corporate tax avoidance in public firms? The formulated hypotheses were tested using multiple regression technique. The results showed that female directors negatively influence the GAAP ETR but not CASH ETR. The Blau's index also showed a negative non-significant effect. Onyali and Okafor (2018) study the effect of corporate governance mechanisms on tax aggressiveness of quoted manufacturing firms on the Nigerian Stock Exchange. The study used the ex-post facto research design. The results showed that board size had a negative non-significant effect on tax aggressiveness (ETR); while, board diversity and independent director had positive significant effect on tax aggressiveness (ETR). The proportion of non-executive directors to executive directors had negative significant effect on tax aggressiveness (ETR).

Analytical Framework And Model Specification

This study will adopts expost-facto research design. This type of research is undertaken after the events have taken place and the data are already in existence.

The population of the study focuses on eighteen (18) Deposit Money Banks (DMBs) listed on the Nigeria Stock Exchange as at 31st December, 2020. These DMBs are a combination of both eight (8) banks with international authorization and ten (10) banks with national authorization respectively. The use of listed banks can be justified based on availability and reliability of data. The non-listed DMBs are excluded because of poor regulatory oversight as well as data reliability, availability and measurement issues. Hence, the study used the total eighteen (18) banks as the sample frame for the study.

To comply with the stated research objectives, the study employed panel data mainly from secondary sources which are quantitative in nature. The data were obtained from the annual reports of individual DMBs submitted to Nigerian Stock Exchange. Therefore, the data needed was extracted from the audited financial reports of the selected firms within the periods of five years (i.e. 2016 to 2020).

The specification of an appropriate econometric model borders on the prevailing economic circumstance(s) and the availability of economic data relating to the variable(s) being examined. Thus, the model for the study can be modified in the functional form as;

$$ETR = f(BSI) \quad - \quad - \quad - \quad - \quad - \quad - \quad - \quad - \quad (1)$$

$$ETR = f(BDI) \quad - \quad - \quad - \quad - \quad - \quad - \quad - \quad - \quad (2)$$

$$ETR = f(OWNCON) \quad - \quad - \quad - \quad - \quad - \quad - \quad - \quad - \quad (3)$$

$$ETR = f(MGROWN) \quad - \quad - \quad - \quad - \quad - \quad - \quad - \quad - \quad (4)$$

$$ETR = f(FOROWN) \quad - \quad - \quad - \quad - \quad - \quad - \quad - \quad - \quad (5)$$

Combining equation 1, 2, 3, 4 & 5, we have functional form as;

$$ETR = f(BSI, BDI, OWNCON, MGROWN, FOROWN) \quad - \quad - \quad - \quad (6)$$

The econometric form of the model above is stated as;

$$ETR_t = \beta_0 + \beta_1 BSI_t + \beta_2 BDI_t + \beta_3 OWNCON_t + \beta_4 MGROWN_t + \beta_5 FOROWN_t + U_t \quad (7)$$

Measurement of Variables

Variables	Measurement	Source	A Priori Sign
ETR	Tax aggressiveness as proxy by the effective tax rate (ETR) which is measured by income tax expense divided by operating cash flow, ratio of cash taxes paid by operating cash flow effective tax rate (ETR) differentials, current reported tax divided by profit before tax.	Chen <i>et al.</i> (2010)	

BSI	Board Size is measured by natural logarithm a number of board of directors serving on firms	Lanis and Richardson (2011)	+
BDI	Board Diversity is measured by the number of women on board/Total number of Directors on Board of Directors Quality	Adams and Ferreira (2009)	–
OWNCON	Ownership Concentration is measured as total percentage of shares held by shareholders with shareholding of 5% or more of total shareholding	Boussaidi and Hamed (2015)	-
MGROWN	Managerial Ownership is measured as the total amount of management-owned shares divided by the firm's total outstanding shares. The	Boussaidi and Hamed (2015)	-
FOROWN	Foreign ownership is measured by the proportion of companies' shares held by foreign investors to total ordinary shares,	Annur <i>et al.</i> (2014).	-

Source: *Researcher's computation (2022)*

Estimation Techniques and Discussion of Findings

Descriptive Analysis

Table 1: Summary of Descriptive Statistics

	ETR	BSI	BDI	OWNCON	MGROWN	FOROWN
Mean	0.242778	9.944444	0.669333	0.572222	0.74	0.189144
Median	0.25	9	0.67	0.6	0.74	0.195227
Maximum	0.35	14	0.77	0.8	0.95	0.296454

Minimum	0.15	7	0.57	0.4	0.57	0.098
Std. Dev.	0.05726	2.357685	0.064391	0.119951	0.091431	0.060091
Skewness	-0.04746	0.558211	-0.09611	-0.04162	0.494047	0.169415
Kurtosis	2.085682	1.974564	1.937289	2.02036	2.970929	1.983241
Jarque-Bera	3.168709	8.617182	4.373628	4.24841	4.664406	4.307269
Probability	0.20508	0.013452	0.112274	0.083259	0.060061	0.116062
Sum	21.85	895	60.24	51.5	66.6	17.02295
Sum Sq. Dev	0.291806	494.7222	0.36901	1.280556	0.744	0.321372
Observations	90	90	90	90	90	90

Source: Author's Computation using Eviews10.0, (2022)

The table 1 shows the detail account of the descriptive statistics for the explained and explanatory variables respectively. The mean values of all the variables as shown in the table ranges from minimum of 0.189 for foreign ownership to a maximum of 9.944 for board size. The tax aggressiveness measured by effective tax rate is about 0.243 with standard deviation of 0.057. In respect of board size, the mean value is 9.94 with a standard deviation of 2.357. This shows that there is large variation in the board size among the listed deposit money banks in Nigeria. The analysis of board diversity shows a mean value of 0.669 with the value of standard deviation of 0.064. This implies that board diversity through the analysis of its standard deviation deviates from its mean value up to 0.064. The mean value of ownership concentration is 0.572 and its standard deviation of 0.119. The mean value of managerial ownership is 0.74 and its standard deviation is 0.091. Finally, the mean value of foreign ownership is 0.189 and its standard deviation is 0.060.

Skewness is a measure of asymmetry of the distribution of the series around its mean. Furthermore, the skewness of a normal distribution is zero. Positive skewness implies that the distribution has a long right tail and negative skewness implies that the distribution has a long left tail. From the above table we observe that BSI, MGROWN and FOROWN all have positive skewness and as such they have long right tails while ETR, BDI and OWNCON have long left tail. Similarly, kurtosis measures the peakedness or flatness of the distribution of the series. If the kurtosis is above three, the distribution is peaked or leptokurtic relative to the normal and if the kurtosis is less than three, the distribution is flat or platykurtic relative to normal. From table 1 above, it is observed that ETR, BSI, BDI, OWNCON, MGROWN and FOROWN are all below three therefore this suggests that these variables are flat or platykurtic. Finally, Jarque-Bera is a test statistic to test for normal distribution of the series. It measures the difference of the skewness and kurtosis of the series with those with normal distribution. From the table 1 above, the Jarque-Bera for ETR, BSI, BDI, OWNCON, MGROWN and FOROWN are 3.169,

8.617, 4.374, 4.624, 4.664, and 4.307 respectively. These results show that all the variables except ETR are normally distributed.

Correlation Matrix

Table 2: Correlation Analysis

	ETR	BSI	BDI	OWNCON	MGROWN	FOROWN
ETR	1	0.01364	0.180764	-0.25038	-0.01073	-0.32749
BSI	0.01364	1	0.499702	0.034212	-0.10946	-0.26227
BDI	0.180764	0.499702	1	-0.0577	0.035975	-0.21371
OWNCON	-0.25038	0.034212	-0.0577	1	0.435415	0.195426
MGROWN	-0.01073	-0.10946	0.035975	0.435415	1	0.0573
FOROWN	-0.32749	-0.26227	-0.21371	0.195426	0.0573	1

Source: Author's Computation using Eviews10.0, (2022).

The significance level of this result is indicated in the table 2. The coefficient of correlations between tax aggressiveness measured by effectiveness tax rate and board size is 0.0136. This implies that board size is positively related effective tax rate by 1%. In addition, the result also shows that board diversity is 18 percent correlated with tax aggressiveness. This implies that there exist a positive relationship exist between board diversity and tax aggressiveness. The findings show that ownership concentration is negatively related to tax aggressiveness. The empirical results also show that managerial concentration is negatively related with tax aggressiveness. Finally, foreign ownership was found to be negatively related to tax aggressiveness.

Presentation and Discussion of Regression Result

Table 3: Ordinary Least Squares Result

Dependent Variable: ETR

Method: Least Squares

Date: 05/02/21 Time: 14:46

Sample: 1 90

Included observations: 90

Variable	Coefficient	Std. Error	t-Statistic	Prob.
BSI	0.003172	0.002906	2.091443	0.0782
BDI	0.150505	0.103677	1.451682	0.1503

OWNCON	-0.102174	0.054552	-2.872957	0.0046
MGROWN	-0.049222	0.070616	-0.697042	0.4877
FOROWN	-0.274668	0.100606	-2.730136	0.0077
C	0.247576	0.079380	3.118862	0.0025
R-squared	0.775958	Mean dependent var	0.242778	
Adjusted R-squared	0.726908	S.D. dependent var	0.057260	
S.E. of regression	0.053503	Akaike info criterion	-2.953800	
Sum squared resid	0.240460	Schwarz criterion	-2.787146	
Log likelihood	138.9210	Hannan-Quinn criter.	-2.886596	
F-statistic	3.587303	Durbin-Watson stat	2.049138	
Prob(F-statistic)	0.005459			

Source: Author's Computation using Eviews10.0, (2022).

Table 3 above depicts that the coefficient of determination (R^2) is 0.77 which shows that about 77 percent variations in the tax aggressiveness measured by effective tax rate it were explained by the independent variables. Also, its adjusted counterpart is 0.73 which shows that about 73 percent growth in the tax aggressiveness in Nigeria can be attributed to the explanatory variables. The constant term is 0.247 and this implies that ETR increase by about 0.25-unit when other independent variables are assumed to be zero. The coefficient of board size is 0.003 and it shows that a unit increase in the board size will result to about 0.003-unit increase in the tax aggressiveness. The coefficient of board diversity is 0.151 and it shows that a unit increase in the board diversity will result to about 0.151-unit increase in tax aggressiveness. The coefficient of ownership concentration is -0.102 and it shows that a unit increase in the ownership concentration will result to about 0.102-unit decrease in tax aggressiveness. The coefficient of managerial concentration is -0.049 and it shows that a unit increase in managerial ownership will result to about 0.049-unit decrease in tax aggressiveness. Finally, the coefficient of foreign ownership is -0.275 and it shows that a unit increase in foreign ownership will result to about 0.275-unit increase in tax aggressiveness.

Similarly, the t-test for the intercept, BSI, BDI, OWNCON, MGROWN and FOROWN were respectively 2.091, 1.452, -2.873, -0.697 and -2.730. By implication, the t-test indicates that ownership concentration and foreign ownership significantly influence tax aggressiveness at 5 percent level of significance while board size and board diversity were found to be insignificant. Similarly, the F-test is 3.58 shows that the overall test is significant. Thus this tells us that the explanatory variables are simultaneously significant in forecasting tax aggressiveness in Nigeria. Also, the Durbin-Watson statistics value of 2.049 indicates that there is no autocorrelation in the model.

Hypotheses Testing

This section presents the result generated from the regression analysis in order to test the hypotheses of the study stated in chapter one. The hypotheses in this study were tested with the aid of regression (t-test) at 5% level of significance. Our decision in accepting a hypothesis is based on the p-value, we reject the null hypothesis when $p\text{-value} < 0.05$ and we do not reject the null hypothesis when the p-value is > 0.05 (that is, we accept the null hypothesis). The regression result used to test the hypotheses of the study is presented in table 4 below;

Table 3: Summary of regression findings

Variables	t-values	P-values
Board Size	2.091443	0.0782
Board Diversity	1.451682	0.1503
Ownership Concentration	-2.872957	0.0046
Managerial Ownership	-0.697042	0.4877
Foreign Ownership	-2.730136	0.0077

Source: *Researcher's Compilation, (2022)*

Hypothesis 1

H_{01} : Board size has no significant relationship with tax aggressiveness of deposit money banks.

Board size which simply measured the number of board of directors was found to be positively insignificant at 5% level. This is affirmed by the t-statistic of 2.091 and at p-value of 0.078% which is less than 5% conventional level of significance. This indicates that board size does significantly affect tax aggressiveness in Nigerian banks. This provided grounds for rejecting the null hypothesis one which stated that board size has no significant relationship with tax aggressiveness of deposit money banks.

Hypothesis 2

H_{02} : Board diversity has no significant relationship with tax aggressiveness of deposit money banks.

In this study, Board diversity is simply measured by the number of women on board divided by total number of directors on board of directors was found to be positively insignificant at 5% level. This is affirmed by the t-statistic of 1.452 and at p-value of 0.1503% which is greater than 5% conventional level of significance. This indicates that board diversity does not significantly affect tax aggressiveness in Nigerian banks. This provided grounds for accept the null hypothesis two which stated that board diversity has no significant relationship with tax aggressiveness of deposit money banks.

Hypothesis 3

H₀₃: Ownership concentration has no significant relationship with tax aggressiveness of deposit money banks

Ownership concentration which simply measured as the ratio of shares held by shareholders with shareholding of 5% or more divided by total share was found to be negatively significant at 5% level. This is affirmed by the t-statistic of -2.873 and at p-value of 0.025% which is less than 5% conventional level of significance. This indicates that ownership concentration does significantly affect tax aggressiveness in Nigerian banks. This provided grounds for rejecting the null hypothesis three which stated that ownership concentration has no significant relationship with tax aggressiveness of deposit money banks.

Hypothesis 4

H₀₄: Managerial Ownership has no significant relationship with tax aggressiveness of deposit money banks.

Managerial ownership which simply measured as the total amount of management-owned shares divided by the firm's total outstanding shares was found to be negatively insignificant at 5% level. This is affirmed by the t-statistic of -0.697 and at p-value of 0.488% which is greater than 5% conventional level of significance. This indicates that managerial ownership does not significantly affect tax aggressiveness in Nigerian banks. This provided grounds for accepting the null hypothesis four which stated that managerial ownership has no significant relationship with tax aggressiveness of deposit money banks.

Hypothesis 5

H₀₅: Foreign ownership has no significant relationship with tax aggressiveness of deposit money banks

Foreign ownership which simply measured by the proportion of companies' shares held by foreign investors to total ordinary shares was found to be negatively significant at 5% level. This is affirmed by the t-statistic of -2.730 and at p-value of 0.008% which is less than 5% conventional level of significance. This indicates that foreign ownership does significantly affect tax aggressiveness in Nigerian banks. This provided grounds for rejecting the null hypothesis five which stated that foreign ownership has no significant relationship with tax aggressiveness of deposit money banks.

Conclusion and Policy Recommendation

This study focused on tax aggressiveness and firm value in Nigerian deposit money banks. From the study, the findings revealed that board size and board diversity has a positive

relationship with tax aggressiveness in Nigerian banks while ownership concentration, managerial ownership and foreign ownership were found to have a negative impact on tax aggressiveness. Similarly, the findings also revealed that board size, ownership concentration and foreign ownership were found to be significant while board diversity and managerial ownership were found to be insignificant. Based on the finding, the study therefore recommends that firm should create a tax department and it should be manned by tax experts who are deemed to be imbued with wide experience on tax strategies to minimize tax expense payment. The managers should do as much as they can to avoid those activities that are mostly illegal though not enforceable in law court in attempt to be more tax aggressive so as to overcome tax evasion trap. Finally, there is need for DMBs to enhance tax planning and monitoring of management activities by encouraging managerial shareholding to enhance tax planning and to reduce owner-manager conflict.

In line with the objectives of the study, the recommendations are as follow;

1. There is need for DMBs in Nigeria to pay less attention to the size of their board, but rather focus on the quality and integrity of the members of the board.
2. The board of directors of corporate organizations in Nigeria should restructure the board in terms of diversity. This will ensure there is adequate mix of directors consisting of female and male, nationality mix, size, educational qualification professional training to possibly influence the operation performance, including tax expense reduction.
3. It is therefore recommended that concentrated owners should awaken to their responsibility of monitoring managers' tax planning activities more closely in order to prevent any entrenchment effect of managerial ownership.
4. This study therefore recommends that number of foreigners in the board should not be more than 3 members given the magnitude of lower number of foreign ownership to greater disclosure of the sampled firms.
5. Foreign shareholders in Nigeria should be encouraged to own substantial shares since it contributes significantly to tax planning. This can be done by increasing dividend payouts and bonus issues.

References

- Aliani, K., Hamid, I., & Zarai, M. A. (2012). Diversity in kind in the board of directors and tax optimization: Validation in the Tunisian context. *Journal of Management and Global Business Research*, 11(1), 41-50.
- BoussaidiA, & Hamed M.S (2015). The impact of governance mechanisms on tax aggressiveness: empirical evidence from Tunisian context. *Journal of Asian Business Strategy*, 5(1), 1-12.

- Chen, S., Chen, X., Cheng, Q. & Shevlin, T. (2010). Are Family Firms More Tax Aggressive Than Non-family Firms. *Journal of Financial Economics*, 95(2), 41-61.
- Croson, R., & Gneezy, U. (2009). Gender differences in preferences. *Journal of Economic Literature*, 47(4), 448-474.
- Desai, M.A. & Dharmapala, D. (2016). Corporate Tax Avoidance and High-powered Incentives. *Journal of Financial Economics*, 79(3), 145–179.
- Desai, M.A., & Dharmapala, D. (2016). Corporate Tax Avoidance and High-powered Incentives. *Journal of Financial Economics*, 79(3), 145–179.
- Frank M.M, Lynch J.L, &Rego S.O. (2009). Are financial and tax reporting aggressiveness reflective of broader corporate policies? *Account. Rev.*, 84(2), 467-496.
- Hanlon, M., & Slemrod, J. (2014). What does tax aggressiveness signal? Evidence from stock price reactions to news about tax shelter involvement. *Journal of Public Economics*, 93(3), 126-141.
- Higgs Derek Report (2003). *Review of the role and effectiveness of non-executive directors*. London: Department of Trade and Industry.
- Igbinoia, I.M. & Ekwueme, C.M. (2018). Corporate tax avoidance and shareholder return: moderating effects of monitoring. *Sriwijaya International Journal of Dynamic Economics and Business*, 2(3), 255-268.
- Jensen, M. C. (2013). The modern industrial revolution, exit, and the failure of internal control systems. *Journal of Finance*, 48(4), 831-880
- Kastlunger, B., Dressler, S., Kirchler, E., Mittone, L., & Voracek, M. (2010). Sex differences in tax compliance: Differentiating between demographic sex, gender role orientation, and prenatal masculinization (2D:4D). *Journal of Economic Psychology*, 31(3), 542-552.
- Khaoula, A., & Ali, Z. M. (2012). The board of directors and the corporate tax planning: Empirical Evidence from Tunisia. *International Journal of Accounting and Financial Reporting*, 2(2), 142-157.
- Landry, S., Deslandes, M. & Fortin, A. (2013). 'Tax Aggressiveness, Corporate Social Responsibility, and Ownership Structure. *Journal of Accounting Ethics and Public Policy*, 14(3), 99-132.
- Landry, S., Deslandes, M. & Fortin, A. (2013). 'Tax Aggressiveness, Corporate Social Responsibility, and Ownership Structure. *Journal of Accounting Ethics and Public Policy*, 14(3), 99-132.
- Lanis, R., & Richardson, G. (2011). The Effect of Board of Director Composition on Corporate Tax Aggressiveness, *Journal of Accounting and Public Policy*, 30, 50-70.
- Lee, B.B., Dobiyanski, A. & Minton, S. (2015). Theories and empirical proxies for corporate tax avoidance. *Journal of Applied Business and Economics*, 17(3), 21 – 33.

- Maiye, D. (2012). *Global best Practices in Tax Reform: The Nigerian experience*, A paper delivered at ICAN 2012 MCPE (Tax Practice Sector), Lagos, March, 28-29
- Mgbame, C. O., Chijoke-Mgbame, M. A., Yekini, S. & Yekini C. K. (2017). Corporate Social Responsibility Performance and Tax Aggressiveness. *Journal of Accounting and Taxation*, 9(8), 101-108.
- Minnick, K., & Noga, T. (2010). Do corporate governance characteristics influence tax management? *Journal of Corporate Finance*, 16(3), 703-718.
- Nwaobia, A. N. and Jayeoba O. O. (2016). Tax Planning and Firms' Liquidity, *Journal of Business Management*, 2(10), 51-89.
- Ogbodo, O.C. & Abusomwan, R.E. (2021). Board structure and corporate tax aggressiveness in listed Nigerian firms. *International Journal of Economics, Business and Management Research*, 5(8), 196 – 208.
- Onyali, C. I., & Okafor, T. G. (2018). Effect of corporate governance mechanisms on tax aggressiveness of quoted manufacturing firms on the Nigerian Stock Exchange. *Asian Journal of Economics, Business and Accounting*, 8(1), 1-20.
- Oyeleke, O., Erin, O. & Emeni, F. (2016). Female Directors and Tax Aggressiveness of Listed Banks in Nigeria. *International Conference on African Development*, 3(6), 293-299.
- Streefland I.M (2016). *Gender Board Diversity and Corporate Tax Avoidance*. (Unpublished M.Sc Economics & Business Economics Dissertation) Erasmus Universiteit Rotterdam.
- Tijjani, B (2019). A Survey of Investors' Share Evaluation Methods in Nigeria. *Journal Global Business Advancement*, 12 (5):670-692.
- Uadiale, O. M., Fagbemi, T. O. & Ogunleye, J.O. (2014). An Empirical Study of the Relationship Between Culture and Personal Income Tax Evasion in Nigeria, *European Journal of Economics, Finance and Administrative Sciences*, 20(3) 116-126.
- Yeung CTK (2010). *Effects of Corporate Governance on Tax Aggressiveness*. (Unpublished Honours Degree Project), Hong Kong Baptist University.
- Zachariah, P., Tahir, K. H. & Mohammed, I. (2021). Board attributes and tax planning of listed non-financial companies in Nigeria. *International Journal of Accounting & Finance (IJAF)*, 9(1), 130 – 146.
- Zemzem, A, & Ftouhi F (2013). The Effects of Board of Directors Characteristics on Tax Aggressiveness. *Research Journal of Finance and Accounting*, 4(4), 140-147.

EFFECTS OF SELECTED MUSIC VIDEOS ON NIGERIAN YOUTHS

Asan Andrew Ate

*Department of Mass Communication
Faculty of Arts, Management and Social Sciences
Edo State University Uzairue, Edo State*

Eugene Atirene

*Department of Mass Communication
Faculty of Arts, Management and Social Sciences
Edo State University Uzairue, Edo State*

Abstract

This study examines the role of music in the lifestyles of the Nigerian youths with particular emphasis on selected music videos on youths, degree to which lyrical contents, lifestyles and dress codes of selected musicians influence the youths and effects of popular religious and secular music on Nigerian youths. Built on Social Comparison theory and Technological Acceptance Model, the study found that music videos played positive roles in the lives of the Nigerian youths and that there is a very high degree to which lyrical contents, lifestyles and dress codes of musical artists influence the youths. The study, which adopts survey research design found that there is a positive influence of religious and secular music videos on Nigerian youths. The study recommends among others things that there should be a social engineering in the lives of the Nigerian youths in terms of public enlightenment campaign from government and Non-Governmental Organisations to discourage them from copying negative lifestyles and dress codes from music artists that would corrupt them.

Keywords: Music, artists, values, lifestyles, lyrics, and youths

Introduction

Music, the arrangement of sound made by instruments or voices is a way that is pleasant or exciting (Longman Dictionary Contemporary English, 2000). Music is a powerful instrument for social cohesion and connections. Strategies have shown that music is a double-edged sword with both positive and negative effects. (Librado, 2006 & Agyke, 2018). Music is an established healing therapy (Uwhealth 2019), Adrienne, 2020 & chakraborty 2020). Other scholars and experts contend that music is an agent of change. (Mantereetal, 2007, Mengetal 2018 & Rabinowiteh 2020).

Through music, people can learn. People can copy rappers from their styles to their beats such as remixes. People start to copy the words they hear such as cursing words or phrases is another thing youth can copy. (James, 2013). Also through music, youths can form friendship and build bridges of acceptance. (Bryant 2014). As a vehicle of social change, music has the capacity and ability to bring communities together.(Peralte, 2021). Music has tremendous influence on the youth. (James, 2013 & Bryant 2014). The influence can be positive or negative depending on the artist. Hogan (1996, p.p. 20-21) notes:

The ability to influence the behaviour of another person has been a necessary element in human culture since the beginning of time. The greatest changes in the course of humanity have been guided by individuals with mastery in the persuasion process. These people were\are able to convince others that by following their sets of belief or altering their rules, their lives would be better. The above influence can take place in the music industry depending on the calibre of the artist. Music is seen by people as food for the soul. Music is fun, relaxing, motivating and energizing. It has profound impact on our minds and bodies. Music can be considered as food for the soul (Sarawaji, 2016). Music is the soul of every culture. It is the therapy to cure many problems related to human health, soul and mind (Chakraborty, 2020).

In Nigeria, music is an important tool in reaching out to different segments of the society. Music combines an excellent mix of educational and entertainment forces. The youth's segments of our population are future seekers and music lovers. This study investigates the effect of music, videos, and lyrics on consumers with particular focus on Olamide, Naira Marley and Burna Boy. The study specifically addresses the following objectives:

Statement of the Problem

Music has tremendously impact on the lives of the people especially the youths. With the growing platforms like cellphones, online streaming and other multimedia devices of different genres and vibes, music has become very accessible to youths in Nigeria. Experts believe that music can make one happy, sad, energetic and lazy (Agyake, 2018). Music also helps people to deal with depression and anxiety while also promoting friendship (Librado, 2016, Agyake 2018 and Odilia, 2020). The therapeutic effect of music is described by Odilia (2020, p.30) as "the art of having musical sounds in bringing changes from undesirable unhealthy condition to a more comfortable one in a person's life" Music is one of the driving forces and that is why some youths are hooked onto it. In Nigeria, modern music artist like Burma boy, Joe boy, Lady Donli, Ida Baton, Timi Abduls, Somodino have stormed the musical ecosystem with their genres. Some very rich music artists like Wizkid, Davido, Naira Marley, Don Jazzy, 2face, Olamide, Timaya, Rhyno, Peter Okoye and Paul Okoye, and Flavour have a huge followership of the

Nigeria youths who look up to them as role models. Iweh (2020, p.13) confirms this development in respect of Naira Marley:

The marlians movement was formed by an artiste Afeez Fashola, popularly called Naira Marley with afro abashment as music brand. The philosophies of the marlians movement is zero belt, sagging trousers, zero manners, disregard for constitutional authorities, little regard or fear for anything or anyone, academic drop-out. Members are encouraged to drop out of school, glorify Internet fraud and consume alcohol and drugs, etc. Naira Marley has through his musical videos glorified the above philosophies which many young men and women have keyed into.

This study is set to investigate how the musical videos and lyrics of Olamide, Naira Marley and Burma Boy have affected the youths in Asaba, Delta State in particular and Nigeria in general.

Objectives of the Study

The study addresses the following objectives:

- (i) To find out the influence of the popular music videos among Nigerian youths.
- (ii) To establish the degree to which the lyrical contents, lifestyles and dress codes of the selected musicians influence the youths in the country.
- (iii) To examine the effect of popular religious and secular music videos on Nigerian youths.

Conceptual Clarification

The study clarifies main two concepts: music and youth. Music is simply seen as "the art of combining tones into a composition having structure and continuity, vocal or instrumental sounds having rhythm, melody or harmony, an agreeable sound" (Webster's Universal Dictionary & Thesaurus, 2010, p.321). Music is categorized according to type, namely blues music, jazz music, rock and roll music, hip-hop (disco), pop music, folk music, dance music, gospel music and so on. (Ugorji, 2020, p.57). Music can make or break a production. A commercial, for example, can gain a significant impact through the selection of background music which reinforces the message. A poor selection, though, can detract from the message or even be at odds with it. (Hausman, Benoit, Messere, O'Donnell, 2014). Music is universal. Irrespective of language, a good music will uplift your mood and even if you don't understand the meaning of the lyrics.

Music connects one's sub-consciousness; gives better sleep; connects people and makes people happy. (Sarawaji, 2016). Other relevance of music is captured below:

- (a) Music stimulates the mind by quickening it into fresh thoughts about a conceived subject.
- (b) Music is a mood enhancer because it is used to ease off stress and psychological pains and trauma.
- (c) It enables one to feed all the emotions that one experience in life.
- (d) Music is supportive in nature, because of this when it is sung and danced the whole body is vigorously warmed up and reinvigorated.
- (e) Music helps one in the proper coordination of the vocal organs in the oral cavity.
- (f) Music helps in development or language reasoning, this is because in the act of listening to music one has to reason along to grasp the various connotations a single word could have. Thus, it helps to increase one's intelligent quotient (IQ).
- (g) It leads to better brain development, since the joy of listening to music increases the flow of blood to the brain cells.
- (h) Music enhances the development and use of language skills and speech and reading, since by singing the performance of the articulatory organs are improved and reading skills are enhanced since musical notations that are acquired added skills a person already has.
- (i) Music encourages team work, since different roles are played by different individuals towards a harmonic sonic output.
- (j) Music can help to bring back fond or lost memory about a thing
- (k) Music is an integrative subject. This is because a study of music, many subjects are involved such as: literature, Fine-art, linguistics, electronic, physics, Computer, Sociology, Psychology, Medicine and so on. (Inspired Classroom) called by Ugorji, 2020 pp.57.58).

Hausmanetal (2004, pp.153-154) capture some styles of music which are useful in the society. These are:

- Rock – Usually features drama and electric guitars.
- Country – Country music is used in production to achieve special effects (as a music bed a rodeo commercial, perhaps) are of course, it is used extremely on country format stations.
- Jazz – This style of music can run the format from traditional big-head dance music to bebob, from Latin to bizarre and highly experimental compositions.
- Classical –the term, clerical music is something of a misnomer because classical refers to one type of music in the spectrum popularly understood as “classical”. Classical music is occasionally useful in production, generally to achieve a special effect.
- Urban – This music is noted for its heavy bass riffs and highly percussive nature. Urban music has a repetitive beat making it easy to edit.

- General Popular Music – This broad category can encompass many others. Essentially, through, general popular music trends to be more melodic and orchestral than rock. Violins and other bowed strings are used.
- Specialty Music – This category includes polkas, waltzes and marches, which are used in production work which a specific effect is called for.

Paralta (2021) contends that music has the power and propensity to alter oneness mood, change perception and inspire change. The scholar added that songs and melodies can inspire and aid in the formation of identities. Atirene (2021) highlight indigenous musical styles of some Nigerian popular musicians:

Juju Music: This evolved in the 1930s as a fusion of palmwine guitar music and traditional Yoruba music and was the sound of urban western Nigeria. Stars emerged, such as Tunde Nightingale, S.F. Olowokere, I.K Dairo, Kayode Fashola etc. The most prominent were King Sunny Ade and Ebenezer Obey. Others include Shina Peters, Segun Adewale etc.

Afrobeat: The first Afrobeat track, 'Ariwo', was recorded by saxophonist Chris Ajilo in 1961. The genre was popularised by Fela Kuti with a series of ground-breaking releases from 1960 till his death in 1997. This brought him and the genre international acclaim. Fela's contemporary Orlando Julius later enjoyed sustained international acclaim. Fela's sons, Femi and Seun Kuti carry his legacy with individual imprints. Others include keyboardist and band-leader Dele Sosimi and vocalist Ade Bantu.

Afrofunk: The fusion of American funk with African rhythms and vocals, which emerged in the late 1960s, peaked in the late 1970s, with a renaissance in the late 1990s. The Strangers, Wrinklers Experience, Monomono, BLO, The Funkees and Boy Band Ofege were among the proponents. Included are jazz funk stars like keyboardist Gboyega Adelaja and percussionist Aleke Kanonu.

Fuji Music: Fuji Music is an indigenous hybrid of Traditional Yoruba Music and Islamic chant, which had existed in previous forms as apala and sakara music. Fuji Music emerged in the 1970s with Sikiru Ayinde Barrister and Kollington Ayinla, and a female artist Salawa Abeni. Other artists emerged in the 1980s and 1990s, such as Obesere and King Wasiu Ayinde Marshall, the latter is one of the biggest ever stars of any genre in Nigeria. Wasiu Alabi Pasuma followed.

Foreign Imports: Besides the indigenous hybrids, mainstream genres like reggae showed strongly between the 1970s and 1990s with artists like Cloud 7, Sunny Okosuns, Ras Kimono, Evi Edna Ogholi, Majek Fashek, Mandators, Tera Kota gaining international prominence. The advent of dancehall and ragga, saw the emergence of more contemporary stars like General Pype, Felix Duke, Kupa Victory, Burna Boy and Pato Ranking. However the most successful in this category would be the multiple award-

winning 2Face Idibia, whose catalogue straddles several genres.

Nigeria has produced a long line of soul, pop and R&B acts influenced by American and some European superstars. These included 1970s artists Joe Nez, Segun Bucknor, Bongos Ikwue and Akeeb Kareem; 1980s heartthrobs, Kris Okotie, Jide Obi, Dizzy K Falola, Adu Deme and Mike Okri; as well female singers Mary Afi Usuah (who sang on Italian Spaghetti Westerns soundtracks in the 1960s) Onyeka Onwenu, Christie Essien, Funmi Davies.

In the new millennium, a new generation of stars emerged: D'Banj, Darey, Banky W, Asa, Sound Sultan, P-Square, Wande Coal, Flavour, Davido, WizKid, Bez, Tiwa Savage, Omawumi, Waje etc.

Rap/Hip-hop: The biggest musical phenomenon of the new millennium was Nigerian hip-hop, which became an international brand. It started in 1981 with an experimental recording by Radio Jockey Ron Ekundayo, followed by the first hip-hop album released in 1988 by Sound on Sound, consisting of Americans Scratch, Mr. Kool and Jedi and Nigerian singers Ebony Olaoye and Monica Omorodion. The 1990s saw the emergence of a home-grown brand, consisting of rap in 'Pidgin English', with the two pioneers being the groups Emphasis and the duo Junior and Pretty in 1991. From this spawned a revolution that exploded in the new millennium, with a succession of artists such as the group Remedies, Trybesmen and Maintain, and solo artists Eldee, Olu Maintain, Tony Tetuila and Eedris Abdulkareem. Later came Jazzman Olofin, Ikechukwu, Naeto C, Sasha P, Sauce Kid, Ice Prince, M.I, Jesse Jagz, and Ill Bliss. Most of the early artists were on Obi Asika's Storm Records.

The new millennium saw artists expressing their art in local languages, using indigenous genres, such as highlife and even decale. These included Lord of Ajasa, Mr Raw, MC Loph, DaGrin, 9ice and notable new sensations Olamide (Badoo), Phyno, Naira Marley and Reminisce. A number of people are behind Nigeria's new popular music paradigm. The first, DJs, are the silent heroes of Nigerian Hip-hop. DJ Jimmy Jatt was responsible for scouting some of the earliest Hip-hop talent in Nigeria for pioneer labels. DJ Howie Tee famously discovered P-Square. Producers are another group that have defined the new Nigerian sound, with some releasing albums. They include Don Jazzy, WizBoy, OJB Jezreel, Omololu, Sarz, Sheyi Akerele, the legendary Beatz duo of Ozezi and Okiemute Oniko, and Doyinsola Adeshola.

The Webster's Universal Dictionary and Thesaurus (2010) defines youth as adolescent, childhood, immaturity and juvenile. Similarly, Longman Dictionary of Contemporary English (2000) sees youth as the period of time when someone is young, especially the period between a child and being fully grown. A youth according to the Redeemed Christian of the (RCCG) House Fellowship Leaders Manual 2019-2020 edition is a young person, who is full of energy and is between upper teen's year and twenties and thirties.

The United Nations (2007) defines youth as those persons between the ages of 15 and 24 years, without prejudice to other definitions by member states. The 2019 Revised National Youth Policy in Nigeria classified youth from the age bracket of 15-29 years classification. (The Punch, 2019). The World Health Organization (2015) however classified youth within the age bracket of 25 to 44. (Dyussenbayev, 2017).

Theoretical Framework

This study is built on two theories – the Social comparison theory and technology acceptance model (TAM).

Social Comparison Theory

Bolta (1999) avers that people (at some point in their lives) compare themselves and other significant people, signals, symbols, lyrics and images which they pressure to represent realistic goals to attain. Developed by psychologist, LisonFestinger in 1954 who stated that people compare themselves to others in other to fulfil a basic human desire and the need to have self-evaluation. Direction of comparison – better than us - upward comparison – worse than us – downward comparison.

Upward comparison offers huge and inspiration on a positive side but offers dissatisfaction and envy on a negative side. Similarly downward comparison offers gratitude on a positive side and scorn on a negative side. This theory is relevant to this study because music consumers (youths) in Nigeria often look unto music artists on a positive side getting inspiration from their music and lifestyles.

Technology Acceptance Model

This study is also anchored on Technology Acceptance Model (TAM). This theory was developed by Fred Davis in 1985 to explain the acceptance and utility of a technological device or innovation. The theory assumes that an individual may use a given technology based on its usefulness and ease of use. Davis (1985, p.26) sees attitude as one of the key component of the method as the degree of evaluative effect that an individual associates with using the target technology in his or her job.

Another vital component of the model is perceived usefulness as defined as the degree to which an individual using a system enhance his or her job performance. Ease of use is defined as the degree to which an individual believes using a system would be free of mental and physical efforts.

The model is relevance to this study is based on the fact that technology is the main driver of musical videos both from the perspective of artists and music consumers. It is an established fact that the youths are custodians of digital which is the major leverage of

musical videos.

Methodology

This survey deals with, for survey, the sample size was drawn from the projected population of Warri residents which according to Nigeria population commission (2022) stands at 942, 683. Our of that population, Zhujiworld.com (2022) captures the population of the youths in Warri metropolis between 15-25 years at 161, 616 through using Krejcie and Morgan (1970) sample size determination taste at population number 170, a sample size of 123 was arrived at our of the 123 questionnaires administered, 9 suffered mortality rate. Therefore a total number of 114 questionnaires were collated and analysed using simple percentages.

Data Presentation

Table 1: Influence of popular music videos on Nigerian youths.

INFLUENCE	NO OF RESPONDENTS	PERCENTAGES
Positive	97	85%
Negative	17	15%
Total	114	100%

Source: Field work, 2020.

Table 1 shows that a great number of respondents (85%) are positively influenced by the music videos of the selected music artists.

Table 2: Degree at which lyrical contents, lifestyles and dress code of the selected artists influence the respondents.

DEGREE OF INFLUENCE	NUMBER OF RESPONDENTS	PERCENTAGES
High	46	40
Very High	48	42
Low	16	14

Very Low	4	4
Total	114	100

Source: Fieldwork, 2020.

Table 2 shows that majority of the respondents attested to high degree and very high degrees (40% and 42%) respectively on how they are affected by the lyrical contents, lifestyles and dress codes of the selected artists while the rest of the respondents fell within low degree (14%) and very low degree (4%) categories respectively.

Table 3: Effects of popular religious and secular music videos on Nigerian youths.

EFFECTS	NUMBER OF RESIDENTS	PERCENTAGES
Positive	93	82%
Negative	21	18%
Total	114	100%

Source: *Fieldwork, 2020.*

Table 3 shows that both religious and secular music videos have positive effects on Nigerian youths as the majority of the respondents (82%) aligned with the position.

➤ Influence of popular music videos on the youths.

Percher (2012) confirms that music videos enable artists to portray an image and create a brand for themselves. The scholar noted that fans can search artists and videos and watch them over and over again whenever they are in the mood. This development, the noted given opportunity for artists to evolve their image and market their brands. On therapeutic effect of music on people especially the youth, it is argued that it helps reduce heart rate, lower blood pressure and cortisol in the findings.

➤ Degree to which lyrical contents, lifestyle and dress of artists influence the youth.

Findings reveal that experts in terms of negative influence that lyric of some music genres such as rock, heavy metal, rap and new emerging genres had been found to revolve around topics such as sexual, promiscuity, death, homicide, suicide and substance abuse.

(Hogan, Bar-on, Beard & Corrigan, 2009).

There is also an argument that violent songs may lead to violent behaviour. (America Psychological Association, 2003). Music behaviour has likely played an important part in forging human socio-behaviour and continues to do so today. There is still much to be understood about the place of music in human society, as well as the mechanism that link musical and human behaviours. (Rabinowitch 20)

Conclusion and Recommendations

The study concludes that Nigerian youths are positively influenced by music video and that to a very high extent, musical contents, lyrics, lifestyles and dress codes of selected Nigerian artists influence the Nigerian youths. It is also concluded that Nigerian youths are positively influenced by both popular religious and secular music. Based on the findings, the study recommends as follows:

- i. That music can be used as a tool to galvanised youths participation in social, political, economic and cultural engagement in the country
- ii. Efforts should be made by governments, parents and educational authorities to checkmate the youths on copying negative lifestyles and dress codes of musical artists that are injurious to their moral wellbeing.

References

- Adrienne, S.L (2020). The uses and benefits of music therapy. www.healthline.com
- Agyake, T.D (2018), Why music is so important to our youth. Accessed through www.theodysseyonline.com
- American psychological association (2003) violent song lyrics may lead to violent behaviour. Vol34. No7.
- Blacc, A. Manta, I.D & Olson D.S. (2015) A sustainable music inventory for 21st century. [Hppsts://papers.ssm.com](https://papers.ssm.com)
- Chakraborty, R. (2020). "music" as healing of creative research thoughts. (IJCRT). www.ijcrt.org. music as change agent.
- Daramola, I and Daramola, B (2011), *Research method in social science and management*. Lagos: Rothan press ltd.
- Dyussenbayer, A. (2017). Age periods of Human Life. *Advances in social sciences research*. 4(6).
- Gyuse, T.T (2012), *How to plan, execute and report your research*. Makurdi: Selfers Educational books
- Hausaman, C. Benoit, P. Messere, F. & O'Donnell, L.B (2004). *Modern radio production*. Production, programming and performance (sixth edition). Australia: Thompson Wadsworth.
- Hogan, M. Baron, M. Beard, L. & Corrigan, S. (1996). Impact of music lyrics and music videos and youth. *Paediatrics* 98 (6) 1219-1221. www.researchgate.com

- Iyeh, M.A (2020), Youth rebellion through pop culture in Naira Marley's music videos. A paper presented at West African Association of Commonwealth Literature and Language Studies (WAACLAS) conference at University of Doula, Cameroun
- James, B. (2013). How does music influence today's youth? <https://prezi.com>
Music as heading therapy
- Krejcie, R.V & Morgan, D.W. (1970).Determining sample size for research activities. Educational and psychological measurement.www.kenpro.org
- Librado, A (2016), How do popular music, lyrics and videos affect your youth?
Accessed at www.lutherwood.ca.mentalhealth/blog/2016/popular-music-youth
- Longman Dictionary of Contemporary English (2000). (Third Edition) Spain: Longman Group.
- Mantere, S. Sillence, Y.A.A. & Hamalainen, V. (2007).Music as a metaphor for organisational change. www.researchgate.net.
- Meng, Q. zhao, T.S Kang, J. (2018). Influence of music on the behaviour of crowd in urban public spaces. Front psycho. www.frontiersin.org.
- Odilia, S.H (2020), Representation in diction sound in music as therapy in selected ghallywood and nollywood movies: a case study of soul (2008) by Frank Rajeh Arase and A cry for help (2002) by Andy Amenechi. A paper presented at West African Association of Commonwealth Literature and Language Studies (WAACLAS) conference at University of Doula, Cameroun
- Okoro, N (2001), *Mass Communication Research: Issues and Methodology*. Nsukka: AP Express publishers
- Osemwota, O (1996), Data collection techniques in Osemwota, ;Okhaku, M.A and Tonwe, D.A (eds) *Research and Statistical methods in social sciences, humanities and education*. Lagos: Amfitos book company
- Perchers, B. (2012).The branding power of today's music videos. www.forbes.com.
- Rabinowiteh, C. (2020). The potential of music to effect social change.Music & Science. Vol.3:1-6. Journal.sagepub.com/homes/mns.
- RCCG House Fellowship Leaders Mannal 2019-2020 Edition. Lagos: The Redeemed Christian Church of God. P.52.
- Rice, S, Winter, S.R and Miller, M.N (2017), Advantages and disadvantages of using Internet-based survey methods in aviation-related research. *Journal of Aviation echnology and Engineering*.7.1 58-65 accessed through <https://docs.lib.purdue.edu/jate>
- Sarawaji, A. (2016) Music: food for the soul the score magazine.
[Https://highonscore.com](https://highonscore.com)
- Peralta, L (2021). How does music affect society? www.sarathemusic.org.
- The Punch (2019) Nigeria's new youth age classification. The Punch May 28th,2019.
- Ugorji, N.F (2020) use of language in gospel music.The use of Monique's "power flow".NTAtvc Journal of communication vol.4 No.2.Pp57-65.
- United Nations (2007) Definition Of Youth.<https://www.un.org>

- Uwaoma, U, Johnson, I.A and Ojiaku, E.N (2019), Music as a tool for political propaganda in 2019 Nigeria's general election. *NTAtvc journal of Communication* vol. 3 No.2 December 2019. Pp. 140-142
- UWHealth (2019).The heading power of music.www.uwhealth.org
- Webster's Universal Dictionary and Thesaurus (2010) Glasgow: Geddes and Grosset

THE 1999 CONSTITUTION AND THE CHALLENGES OF THE DEVELOPMENT OF LOCAL GOVERNMENT SYSTEM IN NIGERIA

Abdulazeez Alao Adekola

*Department of Political Science and Public Administration,
Faculty of Humanities and Social Sciences, Al-Hikmah University, Ilorin.*

*Phone: 08030710254
aaadekola50@gmail.com*

Abstract

The present position of Local Government in Nigeria has gone through several stages, metamorphosing from its rudimentary state of native authority system into a separate level (third tier) of government with numerous constitutional responsibilities and considerable level of autonomy. Thus, Local Government assumes the position of being highly instrumental for grassroots or rural transformation, via the delivery of social services, exercise of democratic self-government and ensuring egalitarianism for the entire of the local populace (Uche; 2013: 1). It is against this background that this paper attempts to examine the 1999 Constitution and the challenges of the development of Local Government system in Nigeria. To properly contextualize the study, the paper adopts secondary source of data collection. The paper also uses three theories- Efficiency theory, Social Contract theory and Institutional change and structural transformation theory as foundation upon which the arguments on the paper rest. The paper traces the evolution of local government system in Nigeria. It also examines and analyzes various reforms that have been carried out over the years on Local Government system in Nigeria. The 1999 Constitution Provisions that created confusions in the operation of Local Government system in Nigeria are examined and analysed. It is discovered that Local Government in Nigeria is faced with a number of constitutional obstacles and influences and control of the state and federal governments. The Paper concludes the discussion by providing policy alternatives to those identified Challenges for the Local Government to develop and deliver its expected responsibilities to the people.

Keywords: Local Government, 1999 Constitution, Autonomy, Evolution.

Introduction

Globally, various strategies and approaches have been adopted or used by government for the purpose of good governance, and in their efforts at distributing the state resources to reach the people at the grassroots. However, there has not been congruence or general agreement on which strategy is the best, especially in the administration of the rural areas.

Decentralization constitutes the basic and principle basis for the establishment of Local Government(Kayode; 2013:1).Of all the approaches designed by nation states to promote development from below, the activities of Local Government fit into that of devolution. Little wonder, Bello-Imam (2007:1) opines thatLocal Government constitutes the most critical level of government at which the momentum to sustain national development can be created. To some countries in the Third World, it is the only semblance of authority known beyond the traditional institution.

Local Government system has gone through several changes in Nigeria. Infact, most changes in leadership happened at the Local Government level. Just as its leadership has been most unstable, policies on Local Government system have been myriad, affecting in all cases of their establishment, structure, function, finance and general operations in the form of reforms, reviews, administrative changes or guidelines etc.Kayode (2013:3) asserts that before 1976, when a unified local system was adopted throughout the country, each of the federation, later state, operated the type of Local Government system that was unique to their political needs, but the advent of military regime with its centralized form of government affected this former arrangement.But with the reemergence of civilian regime in 1979, the former arrangement was adopted. Thus, the 1979, 1989 and 1999 Constitutions recognized the Local Government as a third tier of government, subject to the control of state government. The abuse of these provisions, especially by the state government, has brought up the fore-front the question of Local Government autonomy.

In recent times, Local Governments in Nigeria have been assigned specific responsibilities as entrenched in the 1999 constitution. But this should not be taken to suggest that in the past, Local Governments did not contribute to socio-economic development of Nigeria. For instance, between 1955 and 1965, Local Governments were responsible for an average of 12 percent of total public expenditure in the polity. In a federal polity like Nigeria, Local Government has been recognized as one significant instrument for rural transformation and for the delivery of social services. This is because they are closer to the people and hence could effectively alter socio-economic and political conditions of within their jurisdiction.The level of government in question has posed perennial problems to successive government in Nigeria. Consequently, various reform measures aimed at creating a framework within which local, human and material resources could be harnessed for national development have been initiated in the country over the years. Unfortunately, none of them has provided the answer to the problems of Local Government's inability to perform its expected responsibility of promoting development from below.

The most pathetic and disturbing was the confusions created by provisions of 1999 constitution in the operations of Local Government system in Nigeria. Some of these provisions of the constitution are contradictory and stand as obstacle to the smooth operations of Local Government to deliver its statutory responsibilities.

It is against this background that this paper sets out to critically examine the constitutional obstacles and influence of state and federal governments, which hinder the performance of Local Government in Nigeria. In this regard, the Paper concludes the discussion by providing policy alternatives to those identified problems for the Local Government to deliver its expected responsibilities so as for this tier of government to deliver and perform its statutory responsibilities efficiently and effectively.

Statement of Problem of the Study

In Nigeria, Local Governments are assigned a number of responsibilities the most prominent is that Local Government has been recognized as one significant instrument for rural transformation and for the delivery of social services to rural dwellers. In recent time, local government could not deliver these effectively and efficiently. In this regards, Local Government system as a service delivery apparatus in the Nigerian state does not seem well positioned to provide the desired development needs of our people. Local Government system has gone through several changes in Nigeria. In fact, most changes in leadership happened at the Local Government level. Just as its leadership has been most unstable, policies on Local Government system have been myriad, affecting in all cases their establishment, structure, function, finance and general operations in the form of reforms, reviews, administrative changes or guidelines etc.

Despite several efforts that have been made in the past to reform the Local Government system in Nigeria, Local Government system has not been able to discharge the prospective responsibilities of government. The Local Government system in Nigeria is highly challenged with a number of constitutional obstacles and the influences and control of the state and federal governments on the activities of the Local Government. These obstacles hinder its performance in delivery of essential services to the people. It is a serious concern for Nigerians the inability of Nigerian Government to address these issues so as to allow Local Government perform its statutory responsibilities of delivering essential needs to the people.

Objectives of the study

The objectives of the study in this research work are as follows:

- (i) To trace the Historical Development of Local Government System in Nigeria.
- (ii) To critically undertake an overview of several reforms, which have been carried out as an attempt to reposition the Local Government in Nigeria
- (iii) To examine the confusion created by 1999 constitution on the status and operation of Local Government system in Nigeria
- (iv) To find out some of the challenges that are responsible for the inadequacies of Local Government, which hinder its performance

Research Questions

- (i) To what extent has Local Government System developed in Nigeria?
- (ii) What are the various reforms carried out as an attempt to reposition the Local Government in Nigeria?
- (iii) What are the confusions created by 1999 constitution on the operation of Local Government System in Nigeria?
- (iv) What are the fundamental obstacles that hinder the performance Local Government in Nigeria?

Conceptual Framework

The concept of Local Government has been defined by various scholars in different ways. Local Government is literarily seen as the government at the local level. Scholars like Olowu (1988), Adeyeye (2000) have distinguished Local Government depending on the political arrangement of the nation, i.e. unitary or federal system. To Adeyeye (2000), Local Government is defined in the unitary state as non-sovereign community possessing the legal right but which are essentially administrative agents of the central government. On the other hand, the United Nations Office for Public Administration defines Local Government as a political subdivision of a nation or (in a federal system) State, which is constituted by law and has substantial control of local affairs including the powers to impose taxes or to exact labour for prescribed purposes. The governing body of such an entity is elected.

The 1976 Local Government Reform defines Local Government as government at local level exercised through representative council established by law to exercise specific powers within defined areas. These powers should give the council substantial control over local affairs as well as the staff and institutional and financial powers to initiate and direct the provision of services and to determine and implement projects so as to complement the activities of the state and Federal Governments in their areas, and to ensure, through devolution of these functions to these councils and through the active participation of the people and their traditional institution, that local initiative and response to local needs and conditions are maximized (Egbeogu, 2013: 1-2) and (Kayode, 2013:3).

The definitions above bring out four key characteristics of Local Government. First, Local Government officials are elected. A regular election at specified period of time is a feature of Local Government. In fact, the main distinguishing characteristics that differentiates a Local Government from a local administration is the fact that while the officials of the former are elected those of the later are appointees of the centre to implement policies of the centre. The second one is that the Local Government unit must have a legal personality distinct from the state and Federal Governments. Thirdly, the Local Government must have specified power to perform a range of functions and finally, it must enjoy substantial autonomy. Local Government autonomy means that the

Local Government is elected at the local level and operates independently of the State and Federal Government. Therefore, the Local Government is no longer an appendage of field office of the State Governments.

Local Government in the words of Agharese (1984: 23) is government at a local level exercised through representative councils established by law to exercise specific power within defined areas. This involves the coordination of both human and material resources in each locality by representative body of local community be it elected or appointed. The emergence of Local Government therefore is to handle responsibilities that are outside the jurisdiction of the central government or to complement its responsibilities at the lower level (Hadiza, 2013:11)

In view of the above conceptions, it is evident that Local Government in Nigeria emerged to serve the interests and attaining the basic needs of the local people. However, in Nigeria Local Government performance in terms of provision of the basic necessities of life, such as water, road and health facilities, as well as other related socio-economic and basic infrastructures such as electricity are far below expectation. In the opinion of Hadiza (2013:12), the Local Government being created to impact positively on the living conditions of the rural dwellers is now becoming ineffective and inefficient in such regard. Furthermore, the conception of Local Government in line with the 1976 reform guidelines had made Local Government more democratic than the previous reforms that came before it. Similarly, the constitutions of 1979, 1989 and 1999 have confirmed the reform guideline provisions on Local Government in line with democratic representation. However, what has been witnessed in Nigeria, most especially in the present democratic dispensation is the imposition of officials of the Local Government on the local people.

Theoretical Framework

Several theories have been propounded or used in explaining the development and performance of Local Government. In this study, we shall adopt the following three theories: Efficiency theory, Social Contract theory and institutional change and structural transformation theory.

The efficiency theorists state that, poor performance of society is as a result of inefficiency in satisfying the needs and interests of the generality of people. Inefficiency therefore, is the basic factor behind the social poor performance and instability, by making the imperatives for social development more challenging. Thus, by increasing efficiency, imperatives for social survival and development become simple (Archer, 2010:3). Despite the relevance of this theory in explaining the underperformance of Local Government in Nigeria, its area of weakness is its inability to incorporate the issue of participating of the rural people in particular in the decision making that affect them socially, politically and

economically. This is simply because development cannot conceivably achieve without the grassroots development.

For social contract theorists, emphasis will be placed on John Locke's argument written in "two treaties of government". The main argument of this theory is that government is formed on the basis of social contract, where individuals surrender some part of their natural rights for stability in the society, through this social contract government holds power in condition, and the condition is that the continuing existing of governments ties by satisfying the wishes of its people (Hadiza, 2014:16).

In the context of Local Government as a grassroots government that is established to compliment the efforts of other levels of government-central and state governments, its existence is to satisfying the wishes of the local people, i.e breakthrough from the present predicament of their underdevelopment, by providing all the necessary socio-economic needs that includes portable drinking water, constant electricity supply, good accessible roads, market for their surplus agricultural produces, schools, security and good health facilities. According to the social contract theory, the continued existence of Local Government depends upon the extent at which the local people are being provided the essential needs.

Institutional change and structural transformation theories are deduced within the experts' understanding of development particularly Mabogunje (1995) perception of development. Mabogunje (1995) perceived development in two ways. First is about wealth creation, Secondly, the success of any society depends on its ability to adopt and transform its institutions and general attitude of its people towards achieving development goals (Hadiza, 2013:17).

Thus, viewing development exclusively within the Mabogunje's (1995:41) first perception of development, Shehu (2001:53) contented that the two competing ideologies-capitalist and socialist ideologies, have been the basis for determining the strategy (ies), impact creation and goals achievement. Looking at development within the second conception in the fast globalization and re-structuring government institution in line with participatory approach.

However, in less developed societies, the emergence of effective development strategy (ies) lies to the extent at which the political leadership are willing and committed towards development, and the emergent of political authority within the context of rule of law, guided by the principles of transparency and accountability. Therefore, lack of development in less developed societies has been associated, by this theory to the absence of true democratic and committed political leaders that would work within the provisions of the law and guidance by the principles of transparency and accountability towards achieving development goals. Historical account has shown that, despite the efforts made in reforming the Local Government System in Nigeria in line with participatory

democracy and made close to the grassroots rural people has not been effective. The impact of Local Government existence on the living conditions of the rural dwellers has remained a matter of concern.

Reasons behind the Establishment of Local Government in Nigeria

There are number of reasons behind the creation of Local Government system in Nigeria. These range from political, social and economic reasons. In this regard, the following are the reasons for the creation of Local Government in Nigeria:

- (i) For administrative convenience: Local Government serves as a channel through which policies and programmes from the state and federal government are communicated and implemented. This is because there many functions that will be cumbersome for the state and federal governments to perform because of the distance separating them and the people (Agbebaku and Oviasuyi, 2010: 238).
- (ii) To bring government closer to the people: Local Government functions to bring democracy to the local people as well as to educate and socialize them politically; participation of the citizens in governance is one of the underlying percepts of democracy. Due to the vast nature of the country (Nigeria), the presence of government whether at the federal or state levels was not well felt by the people, thus this led to neglect and distrust of government by the people. For the activities of the government to reach the people, Local Governments were created to serve as conduits through which government's policies and programmes are communicated to the people.
- (iii) To ensure that resources are efficiently mobilized: This is to arouse in the citizens the zeal or willingness to contribute financially, materially and morally to the management of local affairs. Local Governments are created to bring meaningful development in the rural areas through the effective mobilization of resources. Local Government use the funds made available to it by both federal and state governments and its internally generated revenue to improve on the lives of the people within its area of operations (Aghayere, 1977).
- (iv) To Ensure Service Delivery: It should be understood that, the cardinal objective of creating Local Government is placed on the service delivering functions. Bad road, lack of market stalls, lack of health center, lack of water etc, the ordinary citizens blames it on the Local Government. Thus, the Local Government is established to affect citizens through the service delivery function (Agbebaku and Oviasuyi, 2010;238).
- (v) To preseave heritage and common interest of the people: in Nigeria, there are about 364 ethnic groups with diverse cultures and tongues. These ethnic groups are further divided into communities. These communities form the constituents/ Areas of Local Government in Nigeria. By carving Local

Government amongst people of the same community, government is preserving such long traditional association and using same to foster the interest of the people concerned. Therefore, the creation of Local Government is intended to bring people of common historical background, culture, religious heritage or ancestry together as a political unit to further their interest and increase their participation in government business (Agbebaku and Oviasuyi, 2010:238).

Evolution and Development of Local Government System in Nigeria

The history of Local Government system in Nigeria could be traced back to the pre-colonial period when powerful empires and kingdoms existed in Nigeria, such as; Oyo Empire, Borno empire, Sokoto empire, Jukun kingdoms, Nupe kingdoms, and Igala kingdoms, among others. These empires and kingdoms had other smaller districts, wards, towns, villages which were subjected to them. The subordinate governments operated their own unique administration suitable for their culture and religious needs and aspirations. The bulk of the administrative activities of these kingdoms/empires took place at these levels. This form of administration could be referred to as local government (Kayode, 2013:4).

The advent of British colonial administration in Nigeria brought about a change in Local Government administration in which the method of leadership changed from the traditional to the British colonial government. Ibrahim (2013:4) observes that the colonial system of administration under Lord Lugard spelt out in the Native Administration Ordinance No. 14 of 1916. Under this form of government, the colonial administration used traditional institutions to administer the people under the supervision of the British Administrative officers. Thus, in practice, indirect rule as a system of local administration was effected through the traditional administrative machinery which was met on ground. Even though the colonial native authorities faced quite a number of problems, especially due to their closed-door recruitment policies, they still provided a form of local administration which strengthened the base of colonial government in the maintenance of law and order.

The indirect rule system through the traditional rulers, especially the recognition of traditional rulers as sole authority met with a strong resistance by the people in the southern part of Nigeria. In the south-west where there were existing traditional institutions, the traditional rulers were not recognized as absolute rulers. In the south east, there were no existing traditional institutions; the traditional rulers were not recognized as absolute rulers. The traditional system in the East was more of republican –consensus. In the Northern part of the country, especially in the Muslim dominated areas, the Indirect Rule system was highly accepted due to their existing traditional system which recognized the monarch (Emir) as the absolute Sole Authority. These resistances and the various riots and other political disturbances that followed, necessitated the various reforms in the

1930's and the 1940's which culminated in the establishment of Chief-in-Council in place of Sole Native Authority.

The adoption of a Federal System of government in 1950s marked another stage of Local Government development in Nigeria. The composition of the country into three regions impacted on the Local Government System. Each region decided to adopt its own type or form of Local Government System. In the year 1950-1955, the first largely elected Local Government Council based on the British model emerged in Lagos and the former Eastern and Western Regions. Although traditional members constituted a maximum of 25 percent of most of the Councils in the then Western Region and Lagos, the emergence of members elected on a political party basis showed traditional rulers the green light to gradually withdraw from active participation in Local Government administration in this part of the country. At this point, the Councils were given a great measure of autonomy in financial administrative and personnel matters. This eventually led to the establishment of Local Government Service Board, promulgation of a financial memorandum and other regulatory provisions in those parts of the country (Kayode, 2013:4).

In the former Northern Region however, a number of reform measures were introduced in the Native Authorities Law NO. 4 of 1954 in response to the democratic needs of the people. the sole Native Authorities were transformed into Chief-in-Council, Chief-in-Council and Federated Native Authorities with non-traditional members either elected or nominated in the middle Belt Area, the process of change was for the most part a gradual one (Ibrahim, 2013: 4). Generally, from this period, the Northern Authority Councils were given wide range of functions and full powers to control their staff, raise funds from taxes and took responsibility for primary education.

Right from Nigerian independence in 1960, the country has experienced major changes in Local Government administration including structural and functional. The structural changes had essentially involved the sub-administration of some large Local Government Council into smaller ones, the abolition of Provisional Administration and replacement of the Native Administration with Local Authority. All Chief-in-Council were abolished and replaced with Chief and Council System. This therefore started the modernization and democratization of Local Government in the North to tally with the Southern part of Nigeria. It was during this period that Local Authorities all over the country lost a number of their major functions including local police, prisons, native/customary courts etc (Ibrahim, 2013:4-5). The regional systems of Local Government, until the collapse of the first republic in 1966, so prevailed with various refinements.

Numerical Growth of Local Government in Nigeria since Independence

Statutory jurisdictional creation is the constitutional provisions that provide for delineation in the political system such that different levels and units are recognized and

responsibilities and functions assigned to them. Such statutory provisions allocate tax-rating powers, revenue rights and expenditure patterns. In Nigeria, there is statutory delineation of the political system into three levels namely the Federal, State and Local Government. There are 36 states in the federation with 774 Local Government units that interact and relate vertically with the federal and state governments and horizontally among themselves. The following table shows the statutory division of the Nigerian federal system.

Table 1: Statutory Division of the Nigeria Federal System

Years	Regions/States	Local Governments
1960		3Regions

1963		4 Regions

1967	12 States	----
1970	12 States	299
1978	19 States	299
1979	19 States	301
1981	19 States	301 (480)
1984	19 States	301
1987	21 States	499
1991	30 States	589
1997	36 States	774

The 480 Local Government Created in 1981 were annulled in 1984 by the Military junta
Source: Agbeba and Oviasuyi (2010) Local Government Administration in Nigeria
Since Independence, in Bello-imam (eds) 50 Years of the Nigerian Project: Challenges
and Prospects; Ibadan: College Press Publisher

Local Government Reforms in Nigeria

The Military takeover of government according to Gboyega (2001:11) has severe repercussion for Local Government System which was radically changed to accommodate not only the hierarchical military command structure, but also to redress the abuses that the system had been subjected to. The restructuring was also meant to meet the aspirations of the people for greater political participation and empowerment in Local Government area. Despite the imposition of military rule and command structure, the regions and their successor, states, still retained control over Local Government policy-

making and were thus able to carry out reforms that were deemed appropriate to their circumstances. The period of military rule from 1966 to 1975, therefore witnessed extensive experimentation with different theories and patterns of Local Government with quite mixed results (Gboyega, 2001:12), the reform “form a watershed in the evolution of Local Government development and Administration in Nigeria”.

The 1976 Reform marked the end of sound experiment or model and gave way to a common national Local Government System in Nigeria. The major thrust of the reform in the word of Orewa and Adewunmi (1983:21) “is to entrust political responsibility to where it is most crucial and beneficial, that is to the people”. It also aimed at social and development of and the effective delivery of the respective local population scattered all over the country”. Unlike previous reforms which were highly restricted in scope and range, the 1976 reform followed extensive consultations at all the levels of federating units and among other stakeholders and experts.

The reform also conceptualized Local Government as the third tier of government operating with a common institutional framework with defined functions and responsibilities. As a third tier of government, Local Government got its statutory share of allocation direct from the Federation account and it is empowered to exercised control over its spending. In addition, the reform provided for a democratically elected local government council. The major thrusts of the 1976 reform as enunciated by the then Federal Military Government were explicitly captured by Ibrahim (2013:6) as follows:

- (i) To facilitate the exercise of democratic self-government close to the local levels of our society and to encourage initiative and leadership potentials;
- (ii) To make appropriate services and development activities responsive to local wishes and initiative by devolving or delegating them to local representative bodies;
- (iii) To mobilize human and material resources through the involvement members of the public in local development;
- (iv) To provide a two-way channel of communication between local communities and government (both State and Federal).

In other to achieve these objectives, the 1976 reforms effected far-reaching political, structural/administrative, functional and financial changes:

- (a) Politically, 301 Local Governments were created and were to have similar structures throughout the Federation. The minimum population for a Local Government was put at 150,000 persons and a maximum of 800,000 persons;
- (b) Traditional authorities were separated from Local Governments and constituted into separate traditional councils with advisory functions over Local Council;

- (c) The Ministry of Local Government was established in all States of the Federation to exert control and guidance on Local Government administration;
- (d) Administratively, the management and operational structure of system was made single tier, with the secretary as the Chief Executive;
- (e) Functionally, Local Governments were made solely responsible for some developmental activities and services, while they perform others with the State Government;
- (f) A statutory allocation of 10 percent was approved for Local Government Councils from the Federation Account, thus recognizing it as a third-tier government.

However, despite the uniformity and standardization of the Local Government System by the 1976 Reform, and its marginalization of traditional councils and despite the financial boost given the system, the whole reform only worked between 1976 and 1979. The provisions of the reform were utterly abused between 1979 and 1983. Although, all the provisions of the 1976 Reform were entrenched in the 1979, Constitution which anchored in the Second Republic, however, the 1976 reform invariably gave the Federal Government more domineering role. As Gboyega (2001:12) rightly observes; "the consequences of Federal intervention and imposition of a common system of Local Government have been mixed---from a benign role that clearly retained State dominance of Local Government policy-making, the federal role has gradually widened to the point where the Federal Government can initiate Local Government Policyreform".

The Second Republic was a turbulent period in the history of local government administration. It was a period in which to put to practice the provision of the 1976 Local Government Reform as contained in the 1979 Constitution. It was a testing period in which the State and the Federal Government contested the control of Local Government Policy with each other. Attempts by the state to re-establish their primacy in Local Government policy-making not only created conflict with the federal Government but also weakened the power of Local Government (Kayode, 2013: 5). The States, especially, abused the provision of the 1979 constitution to suit their selfish desires. State governments neglected or voided aspects of the 1976 reforms that they were displeased with and distorted those that were merely inconvenient. For instance, throughout Second Republic (1979-1983), no election was held into the Local Government Councils, only Sole Administrators were appointed. This was at variance with the 1976 Reforms and 1979 Constitution, especially (Section 7) which provides for a democratic elected Local Government Council throughout the federation. Kayode (2013) notes that the behaviour of states on the management of Local Government in the second republic painted them as villains and provoked demands for greater federal role in Local Government policy-making. The re-emergence of the military into the political scene brought about a shift of Local Government control from the State to the Federal government.

Dasuki Reform of Local Government in Nigeria is very fundamental because of its aim of ensuring Local Government autonomy. The Dasuki Committee was given the following terms of reference:

- To evolve the most suitable mode of managing Local Government within the context of the present military administration
- To examine the existing structures functions and financial resources available to Local Governments for the performance of those functions etc.
- To look into the accounts/management (staff) problem of local government, including the standardization of the various departments of the councils.
- To evolve a proper place for traditional authorities in Local Governments (Ibrahim, 2013:7-8).

After the Dasuki Committee report, the Federal Government also set up a Technical Committee on the application of Civil Services reforms in the Local Government. Some of the recommendations of the reforms included the abolition of the Ministry of Local Government, establishment of executive and legislative arms in Local Councils, and direct allocation to Local Government without passing through the State government. The statutory allocation of the Local Government was also increased from 15 percent to 20 percent in 1992.

There was that agreement among scholars, (Gboyega, 2001, Igbuzor, 2003) that the reforms of this period are aimed at a radical transformation of the status of Local Government in a federal system. Thus, the Federal government's scheme of decentralization was deliberately and consciously focused in transferring greater powers and resources to Local Governments rather than to state governments. Through the reforms at this period, it could be said that a greater measure of devolution was made at the expense of the state. This however, provoked negative reactions from the states and suspicion about federal motives in promoting the reforms. The Abacha Administration (1993-1996) however, revised some of these reforms.

Recently in 2019, the Senate threw its weight behind financial guidelines for Local Government introduced by the Nigerian Financial Intelligence Unit (NFIU), which prevents state governments from making withdrawals from Local Governments' funds. According to Premium Times (2019), the new guideline mandates financial institutions to distribute funds accruable to local governments among the local government councils of that state and not for other purposes. Defaulter of this guideline will be sanctioned 100 percent locally and internationally. A provision in the guideline also states that there shall be no cash withdrawal from any local government account for a cumulative amount exceeding N500, 000 per day. This, if passed into law and implemented, would reinforce the existence of local government as independent government established by the constitution at the grassroots level with sovereign and elected official.

Confusions Created by 1999 Constitution on Local Government Administration in Nigeria

The exits of the military and the enthronement of the democratic government in 1999 brought to the fore, again, the problem of local government autonomy. The provisions regarding Local Government administration in the 1999 Constitution created a lot of confusion. Kayode (2013:10) is of the opinion that the 1999 constitution by its provisions in section 7 and 8 recognize the Local Government as a third tier of government and also guarantee it, but gives the state the autonomy to lord over the Local Government. Section 7 reads jointly with Section 8 provides that there shall be: The system of Local Government by democratically elected councils (which) is by this Constitution guaranteed and accordingly, the government of every State shall, subject to section 8 of this Constitution.... ensure their existence under a law which provides for the establishment; structure, composition, finance and functions of such councils.

The implication of these provisions is that Local Government cannot exercise the function assigned to it in section 1 schedule 4 of the Constitution until the State House of Assembly had passed a law. The same Fourth Schedule of the Constitution also provides for the functions of the Local Government Council to also include participation of such Council in government of a state as in respect of the following matters, education, agricultural materials resources, healthcare and any other function assigned to it by the State House of Assembly. Another area of confusion is in terms of electing the Local government Council and their tenure. 2nd section 7(6) of the 1999 Constitution provides for a democratically elected Local government Council. While the Constitution provides for four years tenure for Federal and State political office holders, it was silent on the tenure of the Local government political office holders. The Constitution in the concurrent legislative list gives the National Assembly the power to make laws "with respect to the registration of voters and the procedures regulating election to a Local Government Council. The same Constitution gave the powers to the State House of Assembly to make "laws with the respect of election into a Local Government Council.

For instance, in preparation for the fourth Republic in 1999, local government elections were held on 5th December, 1998. The elected officers however did not assume office until six months later in May, 1999. The electoral law under which the government officials were elected (Basic Constitutional and transitional provisions Decree No. 36 of 1998) provides for tenure of three years. The Local Government officials later went to the Supreme Court to ask for the increase of the tenure to four years. In collaboration with National Assembly, the Supreme Court however ruled that the National Assembly did not have the power to increase or alter the tenure of elected officers of Local Government. At the expiration of the three years which supposed to end in May, 2002, the State Governments appointed Caretaker Committees for all the Local Government Councils in their States to serve until another date of election was agreed upon (Kayode, 2013:9).

Subsequently, the election did not take place as and when due as it was postponed twice due to the tussle between the State Independent Electoral Commission (SIEC) and the Independent Electoral Commission. Although SIEC was empowered by the Constitution to conduct Local Government election, the Independent National Electoral Commission (INEC) has the responsibility of updating the voters register and making same available to SEIC. But when SEIC fixed May, 18, 2002 for election into the Local government Councils, INEC failed to produce and make voters register available to them. Thus, the election had to be postponed. Another date was fixed for December, 2002, but due to the registration of more political parties, the election was postponed again to 21, June, 2003. A few days to the date of election, 17 June, 2003, the Forum of Local Government met and pushed for Constitution amendment to empower State Governors to appoint Council Chairmen and Councilors (Kayode, 2013:9). A day after, the Governors met with the president at the Council of State meeting where a decision was reached to set up a Technical Committee on the review of the structure of government Councils in Nigeria. The Committee was chaired by the late EtsuNupe, Alhaji Umaru Sanda Ndayako. The report was submitted in 2006 however, election into the Local Government Council however take place in 2007. It could be adduced that the controversy over election into Local Government was created by the 1999 Constitution. The confusion created by the 1999 Constitution became a subject of controversy between the Federal and State governments on one hand, and the National Assembly and State Houses of Assemblies on the other.

Another dimension of the confusion created by the 1999 Constitution which affects Local Government autonomy was the provision that empowers the State to determine and create new Local Government Areas. Section 8 (13) provides the modalities for the creation of new Local Government Areas and indeed vests the power to do so on various State House of Assembly. Section 8(6) of the Constitution however empowers the members of the National Assembly to ratify them. This provision also brought about the tussle for the control of Local Government administration between the State and the Federal government.

Many States (for example, Kogi, Lagos, Niger, Oyo etc) created more Local Government Areas in line with the modalities stipulated in the constitution, but the Federal Government refused to recognize them. A state like Lagos, decided to recognize and fund the new Local Government Areas it created. This generated into a rift between Lagos State and the Federal government in which the Federal government stopped the statutory allocations for the State.

Lagos State went to the Supreme Court to demand for justice. The Supreme Court ruled that "State have the power to create new Local Government Areas as far as modalities for its creation as stipulated in the constitution as followed". It also ruled that the Lagos State Local Government statutory allocations being withheld by the Federal Government was

illegal and unconstitutional. Despite the ruling, it took another 12 months for the Federal Government to release the withheld allocations.

The Constitutional power to establish Local Government, define its structure, composition and functions, belong to the State Governments. To them, as far as it is so, the Local Government is a mere State agency or a creation of the state government. It would therefore be erroneous to see it as an independent third tier of government. As such, the issue of autonomy of local government becomes a myth and not a reality.

Another area of Local government autonomy has to do with the areas of finance. The Constitution empowers the State to scrutinize and approve Local Government budgets, and expenditure through the State House of Assembly, States hereby exercise arbitrary and undue control over Local Government finance through the establishment of the State Local Government Joint Account. The issue of State Local government Joint Account has been a thorny issue in Local Government-State relationship in the Fourth Republic. This situation also brought to the fore the question of Local Government autonomy. The experience with many Local Government Areas was that their states starve them of the statutory grant thus denying them of rendering essential services as required. As asserted by Dalhatu (2006) "the issue of autonomy has to do with the Local government, beyond mere constitutional provision that would be organized as the third tier of government, with power to regulate, to spend and powers to provide services". But experience and empirical evidences have shown that financial autonomy of Local Government is non-existent in Nigeria. Through the Local Government State Joint Account, some States apart from arbitrary deduction also forced the Local Government to embark on some ridiculous projects that are not in congruence with the needs of the local people under the pretext of ensuring uniformity in development.

The 1999 constitution of the Federal Republic of Nigeria under section 7 guaranteed the establishment of democratically elected Local Government Councils under the Presidential System of Government. Under this system, when one considers the amount of overhead costs which the maintenance of political office holders- Chairman, Vice Chairman, Secretary Councilors, and Supervisory Councilors consumed in a mount through their salaries and allowances and paraphernalia of office is certainly costly and burdensome on the Local Government System. The problem is further appreciated when this total cost is gauged relative to the little revenue that accrues to the Local Government Councils both internal and statutory. Ibrahim (2013) observes that while statutory allocations to Local Governments is fluctuated because it depends over 90 percent on the uncertainties of the international oil markets, internal revenue generation in most of our Local Government Councils is nothing to write home about. In fact, the total internal revenue generation of most Local Government is hardly enough to pay salaries in most states of the Federation not to talk of capital projects.

Issues on the Development and Reforms of Local Government System in Nigeria

All manner of Local Government administration we had in the pre-1976 era was in the form of decentralized local administration. Under those arrangements, there were no clear-cut power sharing between the local administration and the higher level of government. Before and during the indirect rule period, Emirs and Chiefs only served as agents of government of Her Majesty the Queen of England. So also, after independence prior to 1976, Local Authorities continued to serve as agent of administration of the regional and later state governments under the District Officer (D.O) of higher governments. It could probably be true that the systems prior to 1976 are today seen to have succeeded more than the post 1976 system because there was no clear-cut devolution of power and therefore decision-making was more or less under one central authority, with the local administration serving as mere agents of implementation and execution of projects and policies. It was an arrangement that enjoyed minimum local involvement, participation, democratization, freedom of choice and freedom of action.

It is established in the study that there is no doubt that the 1976 Local Government Reform was a major shift from tradition and culture in governance. It sought to completely democratize the art of governance at the Local Government level in order to make it in true with what obtains at the state and national levels of government in Nigeria. This was the main reason behind separating traditional institutions from active governance activities. This gave the western educated elites took over the administration of Local Government completely. The reform completely divorced the activities of Local Government from our historical antecedents in its effort to modernize the system. This is an indication that there was lack of proper understanding of the system by the local community as introduced in 1976, which eventually affect its success. While the ordinary citizen regarded his ward, village or District Head as the final authority in decision making, the reform suddenly stripped these bodies of all such powers and marginalized the traditional institutions. As a result of this dilemma, the Local Government system introduced by the 1976 reform continued to decay resulting in multiple reforms and reviews through the years, under various regimes, all in a bid to make the system impact on rural society without success.

We also discovered in the study that the post 1976 Local Government system failed to achieve its intended result because it was over democratized. Its sudden divorce from Nigerian history and culture might have given the operators of the system too much freedom of action which probably made them unaccountable to the communities they served or even the higher level of government. The provisions in the 1999 Constitution that dictate the power and financial relationship between the various tiers of government, especially the state and the local government are deliberate. They are made to serve as checks and balances; and ensure transparency and accountability, among others. But the way some state go about it, is rather more of punitive rather than corrective measure.

Furthermore, the problem of corruption, mismanagement of funds and lack of commitment to service which have bedeviled most of all level and strata of government

and society in Nigeria, has also found home in our Local Government System. This further reduces very significantly, the total aggregate utility value of resources released into the system for developmental services. Within this context, poverty, deprivation, illiteracy and disease which have almost become synonymous with rural life in Nigerian society have overwhelmed the Local Government. People look for one favour or another troop into Local Government Councils through politicking, personal relationships or even compassion in order to alleviate the distressful situation they found themselves. The Local Government Councils often respond by doling out public funds in the name of personal assistance. How possible for any organization to be efficient under these highly excruciating circumstances. This situation is further compounded by the amount of burden that Local Government shoulders when day have to defray various costs of administrative and overhead services of Federal and State Government agencies located in their areas in most parts of the federation.

The provisions of 1999 constitution created unreserved confusions on the operations of local government system in Nigeria. The refusal of the constitution to give local government clear cut autonomy, making it possible for state governments to lord themselves over the operations of local government administration; the salience of constitution on the tenure of local government officials; the responsibilities accorded the State Independent Electoral Commissions and Independent National Electoral Commission on the conduct of local government elections; the responsibilities of creation and confirmation of local government given to both the State Assembly and National Assembly have greatly hindered the performance of local government in Nigeria.

Concluding Remarks

We have examined the development of Local Government system in this study since colonial administration till the present-day Nigeria. It is then established in this study that Local Government administration we had in the pre-1976 era was in the form of decentralized local administration. Under those arrangements, there were no clear-cut power sharing between the local administration and the higher level of government. It was discovered that the 1976 Local Government Reform was a major shift from tradition and culture in governance. It sought to completely democratize the art of governance at the Local Government level in order to make it in true with what obtains at the state and national levels of government in Nigeria. This reform separated the traditional institutions from active governance activities. This gave the western educated elites opportunity to take over the administration of Local Government completely.

We also discovered in the study that the post 1976 Local Government system failed to achieve its intended result because it was over democratized. Its sudden divorce from Nigerian history and culture might have given the operators of the system too much freedom of action which probably made them unaccountable to the communities they

served or even the higher level of government. There is the issue of constitutional obstacles in the operations of Local Government in Nigeria. It is obvious in this study that the constitutional power to establish Local Government, define its structure, composition and functions belong to the State Governments. It clearly makes the Local Government a mere State agency or a creation of the state government. On the issue of autonomy, the state is also empowered by the constitution to scrutinize and approve Local Government budgets, and expenditure through the State House of Assembly. On this note, it is discovered that the 36 states in Nigeria hereby exercise arbitrary and undue control over Local Government finance through the establishment of the State Local Government Joint Account. This issue of State Local government Joint Account has been a thorny issue in Local Government-State relationship in the Fourth Republic and it has hindered the development of Local Government performance. The problem of corruption, mismanagement of funds and lack of commitment to service which has bedeviled most of all level and strata of government and society in Nigeria, has also found home in our Local Government System. This further reduces very significantly, the total aggregate utility value of resources released into the system for developmental services. It is against this backdrop that the study provides the following policy options for the development and efficient performance of Local Government in Nigeria.

- (1) It is therefore obvious, that, for any meaningful development to take place at the local level, the States need to recognize the Local government as partners in progress. That is partners in enhancing sustainable rural development. Partnership Model should be applied on the inter-governmental relations of State and Federal government to Local Government rather than Principal/Agent model relationship.
- (2) The traditional institutions that were cut off from the local administration since 1976 reform should be co-opted into the activities of governance at local level because in pre-1976 reform, the success recorded in the administration at local level was as a result of the involvement of the traditional institutions in local administration. They are the local authorities known and loyal and committed to by the local people.
- (3) The over democratization of Local Government, which becomes a serious burden on the cost of governance at Local Government should be redefined moderately so as to allow Local Governments have enough money for the development of the rural communities. Effort should also be made to reduce the high turnover of leaders in Local Government in order to provide a better degree of stability and development at local level.
- (4) The constitutional power given to the state to control the activities of Local Government which could not allow Local Government autonomy realizable should be readdressed, to make the Local Government a true third-tier of government and autonomy. The issue of State-Local Government Joint Account

where the statutory allocation of Local Governments is been hijacked by the state will be a thing of the past. This will allow the Local Government use the available fund for them for the development of the local dwellers.

- (5) The problem of corruption, mismanagement of funds and lack of commitment to service which have bedeviled Local Government System in Nigeria should be addressed through the activities of anti-corruption agencies. The anti-corruption agencies should establish their branches, if possible, in all the Local Governments in Nigeria or in each of the Senatorial Districts so as for them to properly beam their search light on the activities of Local Government areas.
- (6) Lastly, the Provisions of the 1999 Constitution that created confusions in the operation of Local Government system should be addressed so as to give Local Government greater autonomy. The influence of the State and Federal government should be legally minimal

References

- Adeyeye, M. (2005). *The dynamics of administration reform: An analysis of Nigerian local government*. Being a Paper Presented at the Mid Term International Conference Organized by IPSA RC4 in Association with Nnamdi Azikwe University, Awka, Anambra State, Nigeria and Centre for Democratic Government (AFRICOV), Abuja
- Agbebaku, P.E and Oviasuyi P.O. (2010). Local Government Administration in Nigerian since Independence in Bello-Imam (ed.) *50 years of the nigerian projects: Challenges and prospects*; Ibadan: College Press Publisher Limited
- Aghayere, V.O (1997). Dominant issues in the nigerian local government system: A contemporary focus. Benin City: Imprint Services
- Aigbakoba, and Ogbonna (2004). Local government administration and development in Nigeria. Lagos: HURILAWS, the Human Rights Law Services
- Archers, S.T. (2010). *The efficiency theory*, Aschenbach Micheel (ed), being a manuscript.
- Augustine, N.E. (2012). Local Government Administration in Nigeria: A Comparative Perspective, Lagos: University of Lagos Press.
- Dalhatu, S. (2006). Essay on local government administration: Fostering better for service delivery, record keeping, accountability, and empowerment at local government
- Federal Government of Nigeria (1979). Constitution of Federal Republic of Nigeria, Lagos: Federal Government Press
- Federal Government of Nigeria (1979). Guidelines for Local Government Reforms, Kaduna: Government Printers

- Federal Government of Nigeria (1999). Constitution of Federal Republic of Nigeria, Lagos: Federal Government Press
- Gboyega. A. (2001). *Local government in federal politics: The nigerian local government in historical perspective*. Being a Paper Presented at an International Conference on New Directions Federalism in Africa, Abuja, Nigeria.
- Hadiza M.B (2013). Local government and national security in nigeria. In Bello-Imam(ed.) *National Security and development in contemporary nigeria*. Ibadan: college press published limited
- Ibrahim S.S (2013). *Repositioning and professionalizing local government service: Imperatives for better service delivery*. A Paper Presented at All-Nigeria Local Government Conference, on Repositioning and Professionalizing Local Government Service; Imperative for Better Service Delivery organised by Committee on State Local Governments, House of Representatives of the National Assembly, Federal Republic of Nigeria, Abuja held on 24-25 June 2013
- Igbuzor, O, (2003). *Local Government Reform and Constitutional Review in Nigeria*. Lagos: Centre for Democracy and Development (CDD)
- Kayode A (2013) *Local government autonomy in nigeria; politics and challenges*. A paper presented at All-Nigeria Local Government Conference, on Repositioning and Professionalizing Local Government Service; Imperative for Better Service Delivery organized by Committee on State Local Governments, House of Representatives of the National Assembly, Federal Republic of Nigeria, Abuja held on 24-25 June 2013
- Kemi, B. (2019). Nigerian senate backs NFIU's directive on local government finance. Premium Times 8 May, 2019 <https://www.premiumtimesng.com>
- Musliu A.L (2009) *A practical approach to local government administration*. Ibadan: Vantage publishers limited
- Orewa G.O and Adewumi, J.B (1992). *Local government in nigeria: The changing scene*: Vol.2, Benin city: Ethiope Publishing Corporation.
- Uche, O. (2013). *Towards the review of the local government scheme of service in meeting current realities*. A paper presented at All-Nigeria Local Government Conference, on Repositioning and Professionalizing Local Government Service; Imperative for Better Service Delivery organized by Committee on State Local Governments, House of Representatives of the National Assembly, Federal Republic of Nigeria, Abuja held on 24-25 June 2013

TRIANGULATION AS A TOOL FOR VALIDITY TESTING IN SOCIAL SCIENCE RESEARCH

Ogbeide Frederick

*Department of Political Science and Public Administration,
Edo State University, Uzairue
Email: ogbeidefrederick@gmail.com*

Imuetinyan S. Osayomwanbor

*Department of Public Administration,
Edo State Polytechnic, Usen
Email: sophiaimuetinyan@gmail.com*

Abstract

Social science research is a systematic inquiry of finding solutions to problem, which its exact prediction is difficult as it is not science. It is so complex that it is impossible to be captured by a single way of data collection or technique. Triangulation entails the use of several data sources or methods in an examination to achieve acceptable result. It can involve the use of different research techniques. The key issue of triangulation is to ensure that any weightiness assumed to any individual set of results is reduced. With triangulation method or technique, cross-checking, confirmation and completeness can be achieved because it balances two or more different types of research so as to improve validity of the results. There are various types of triangulation which can be done at various stages of the research in order to increase validity. Hence this study focused on Triangulation as a Tool for Validity Testing in Social Science Research. The specific objectives of this study were to theoretically review various types of triangulation, benefits and its challenges towards enhancement of validity testing in social science. The methodological approach employed is library type of research and information were obtained from textbooks, journal articles and seminar papers. Following the conceptual review, it was observed that triangulation presents data of real-life situations and they provide better insights into the detailed behaviors of the subjects of interest. Also, triangulation is of different types and they are criticized for their inability to generalize their results in validity testing in social science.

Keywords: *Social Science, Triangulation, Validity, Research, Testing.*

Introduction

Research is a systematic investigation to find answers to a problem, which is carried out mainly on social context, with of course few exceptions. Exact prediction of social science

is difficult as it is not science. According to Young (1968) social research is a scientific understanding which by means of logical methods, aim to discover new facts or old facts and to analyze their sequences, interrelationships, causal explanations and natural laws which govern them. Social science research takes place in natural, everyday settings, which will always contain particular and unique features that cannot be exactly reproduced in a second setting, or even in the same setting at a different point in time. Drost (2015) posits that an important part of social science research is the quantification of human behaviour which involves using measurement instruments to observe human behaviour. Validity testing in social science research is necessitated by the complicity of human behavior. In attempt of achieving validity testing in social science research give rise to triangulation. Triangulation is an effort to map out, or explain more fully, the richness and complexity of human behavior by studying it from more than one standpoint (Mishra, & Rasundram, 2017).

In social science research, triangulation refers to a process by which a researcher wants to verify a finding by showing that independent measures of it agree with or, at least, do not contradict it. Often the purpose of triangulation in specific contexts as to enhance validity testing is to obtain confirmation of findings through convergence of different perspectives (Jakob, 2001). Consequentially, some social scientists (such as Hamed, 2016: Yeasmin, 2012) have suggested that validation in the social sciences might be achieved by the collection of corroborating findings from the same respondents and on the same topic, but using different methods. Triangulation is often thought to help in validating the claims that might arise from an initial pilot study. Mishra and Rasundram, (2017) state that triangulation enhances the validity of existing observations about a given situation.

Triangulation as social science research methods advocates the use of multiple methods such that the deficiencies of any one method can be overcome by combining methods and thus capitalizing on their individual strengths in order to enhance validity of results. This is because social realities are inherently complex to be grasped in its entirety with one method of investigation. It is so complex that it is impossible to be captured by a single way of data collection or technique. All the existing tools of social research method have advantages and disadvantages. In other words, each method contains strength and weakness since there is no single one can prove all the required ideals. Mishra and Rasundram, (2017) note that different types of triangulation are used to test validity based on different variables. If findings converge, it can also generate new, credible findings about a situation or phenomenon and can create new ways of looking at a situation or phenomenon. It is useful to triangulate in order to compensate the weaknesses of other methods so as to have a holistic view of social realities. The purpose of triangulation is to reduce the weight given to any individual set of results. Instead, results obtained by different methods are contrasted in order to learn more about their validity. Thus this paper examines triangulation as a tool for validity testing in social science research. The

specific objectives of this study were to theoretically review various types of triangulation, benefits and its challenges towards enhancement of validity testing in social science.

Conceptual Exposition

Concept of Validity Testing

Validity testing is an important aspect of research in social sciences. Validity explains how well the collected data covers the actual area of investigation (Ghuri&Gronhaug, 2005). Validity testing basically means “measure what is intended to be measured” (Field, 2005). McMillan and Schumacher (2006) stated that validity refers to the degree of resemblance between the explanations of the phenomena and the realities of the world. Validity is concerned with the meaningfulness of research components. When researchers measure behaviours, they are concerned with whether they are measuring what they intended to measure.

Validity consists of the following as suggested by Drost, 2015; Hamed,2016)

- (i) **Face Validity:** Face validity is a subjective judgment on the operationalization of a construct. Hamed (2016) defines face validity as the degree to which a measure appears to be related to a specific construct, in the judgment of non-experts such as test takers and representatives of the legal system. That is, a test has face validity if its content simply looks relevant to the person taking the test. It evaluates the appearance of the questionnaire in terms of feasibility, readability, consistency of style and formatting, and the clarity of the language used. In other words, face validity refers to researchers' subjective assessments of the presentation and relevance of the measuring instrument as to whether the items in the instrument appear to be relevant, reasonable, unambiguous and clear (Oluwatayo, 2012). In order to examine the face validity, the dichotomous scale can be used with categorical option of “Yes” and “No” which indicate a favourable and unfavourable item respectively. Where favourable item means that the item is objectively structured and can be positively classified under the thematic category. Then the collected data is analysed using Cohen's Kappa Index (CKI) in determining the face validity of the instrument. Unfortunately, face validity is arguably the weakest form of validity and many would suggest that it is not a form of validity in the strictest sense of the word.

Content Validity: Content validity is defined as “the degree to which items in an instrument reflect the content universe to which the instrument will be generalized” (Straub,

Boudreau et al. 2004). In general, content validity involves evaluation of a new survey instrument in order to ensure that it includes all the items that are essential and eliminates undesirable items to a particular construct domain (Lewis et al., 1995, Boudreau et al., 2001). The judgmental approach to establish content validity involves literature reviews and then follow-ups with the evaluation by expert judges or panels. The procedure of judgmental approach of content validity requires researchers to be present with experts in order to facilitate validation. However it is not always possible to have many experts of a particular research topic at one location. This poses a limitation to conduct validity on a survey instrument when experts are located in different geographical areas (Choudrie&Dwivedi, 2004). Contrastingly, a quantitative approach may allow researchers to send content validity questionnaires to experts working at different locations, whereby distance is not a limitation. In order to apply content validity following steps are followed:

An exhaustive literature reviews to extract the related items.

1. A content validity survey is generated (each item is assessed using three-point scale (not necessary, useful but not essentially and essential).
2. The survey should send to the experts in the same field of the research.
3. The content validity ratio (CVR) is then calculated for each item by employing Lawshe(1975) method.
4. Items that are not significant at the critical level are eliminated.

- (iii). Construct Validity: Construct validity refers to how well you translated or transformed a concept, idea, or behaviour that is a construct into a functioning and operating reality, the operationalization. Construct validity has two components: convergent and discriminant validity.

First, discriminant validity is the extent to which latent variable A discriminates from other latent variables Discriminant validity means that a latent variable is able to account for more variance in the observed variables associated with it than a) measurement error or similar external, unmeasured influences; or b) other constructs within the conceptual framework. If this is not the case, then the validity of the individual indicators and of the construct is questionable (Fornell&Larcker, 1981). Discriminant validity (or divergent validity) tests that constructs that should have no relationship do, in fact, not have any relationship. Second, Convergent validity, a parameter often used in sociology, psychology, and other behavioural sciences, refers to the degree to which two measures of constructs that theoretically should be related, are in fact related. In brief, Convergent validity tests that constructs that are expected to be related are, in fact, related. With the purpose of verifying the construct validity (discriminant and

convergent validity), a factor analysis can be conducted utilizing principal component analysis (PCA) with varimax rotation method (Koh & Nam, 2005, Wee & Quazi, 2005). Items loaded above 0.40, which is the minimum recommended value in research are considered for further analysis. Also, items cross loading above 0.40 should be deleted. Therefore, the factor analysis results will satisfy the criteria of construct validity including both the discriminant validity (loading of at least 0.40, no cross-loading of items above 0.40) and convergent validity (eigenvalues of 1, loading of at least 0.40, items that load on posited constructs) (Straub et al., 2004). There are also other methods to test the convergent and discriminant validity.

(iv) **Criterion Validity:** Criterion or concrete validity is the extent to which a measure is related to an outcome. It measures how well one measure predicts an outcome for another measure. A test has this type of validity if it is useful for predicting performance or behaviour in another situation (past, present, or future). Criterion validity is an alternative perspective that deemphasizes the conceptual meaning or interpretation of test scores. Test users might simply wish to use a test to differentiate between groups of people or to make predictions about future outcomes. For example, a human resources director might need to use a test to help predict which applicants are most likely to perform well as employees.

From a very practical standpoint, she focuses on the test's ability to differentiate good employees from poor employees. If the test does this well, then the test is "valid" enough for her purposes. From the traditional three-faceted view of validity, criterion validity refers to the degree to which test scores can predict specific criterion variables. From this perspective, the key to validity is the empirical association between test scores and scores on the relevant criterion variable, such as "job performance." Messick (1989) suggests that "even for purposes of applied decision making, reliance on criterion validity or content coverage is not enough. The meaning of the measure, and hence its construct validity, must always be pursued – not only to support test interpretation but also to justify test use".

There are three types of criterion validity namely; concurrent validity, predictive and postdictive validity. (a) Predictive validity is concerned with survey that is predictively valid if the test accurately predicts what it is supposed to predict. It can also refer to when scores from the predictor measure are taken first and then the criterion data is collected later. In other words, the ability of one assessment tool to predict future performance either in some activity or on another assessment of the same construct. The best way to directly establish predictive validity is to perform a long-term validity study. For example, by administering employment tests to job applicants and then seeing if those test scores are correlated with the future job performance of the hired employees. Predictive

validity studies take a long time to complete and require fairly large sample sizes in order to acquire meaningful aggregate data. In brief, predictive validity assesses the operationalization's ability to predict something it should theoretically be able to predict. (b) Concurrent validity is a type of evidence that can be gathered to defend the use of a test for predicting other outcomes. It refers to the extent to which the results of a particular test, or measurement, correspond to those of a previously established measurement for the same construct. In brief, concurrent validity assesses the operationalization's ability to distinguish between groups that it should theoretically be able to distinguish between. (c) Postdictive validity is a form of criterion-referenced validity that is determined by the degree to which the scores on a given test are related to the scores on another, already established test or criterion administered at a previous point in time

Creswell and Miller (2000) suggest that the validity is affected by the researcher's perception of validity in the study and his/her choice of paradigm assumption. As a result, many researchers have developed their own concepts of validity and have often generated or adopted what they consider to be more appropriate terms, such as, quality, rigor and trustworthiness (Davies & Dodd, 2002). Disagreement occurs between the names of specific concepts; reflexivity and extension of findings are the other words that can be used in this regard. To answer the question of enhancing validity they argued that continuous refinement of the sampling and data collection techniques throughout the data collection process increase the validity.

Concept of Triangulation

The word triangulation originated from ancient Greek mathematics and is applied in a wide range of spheres, including geometry and surveying. In navigation, it is used to establish a ship's position: measuring a vessel's distance from more than one point on the shore gives a more accurate reading of its location. Triangulation was first applied to research by Campbell and Fiske (1959) and developed by Webb (1966), who argued that researchers should employ more than one instrument to measure variables as this implies, triangulation was first associated with quantitative research but its relevance to qualitative methods was soon explored. Denzin (1970, 1978) was a major proponent of the use of triangulation by researchers working within the interpretivist paradigm. Similarly triangulation is a means of attaining an accurate and balanced picture of most research situation. Yeasmin, (2012) posits that triangulation' is a process of verification that increases validity by incorporating several viewpoints and methods.

In the social sciences, it refers to the combination of two or more theories, data sources, investigators, methods and methods of analysis in one study of a single phenomenon to converge on a single construct and can be employed in both quantitative (validation) and

qualitative (inquiry) studies. Lincoln and Guba (1985) notes that "Triangulation of data is crucially important in naturalistic studies, in this light, no single item of information (unless coming from an elite and unimpeachable source) should ever be given serious consideration unless it is triangulated. Triangulation involves using multiple data sources in an investigation to produce understanding (Mishra, & Rasundram, 2017). Triangulation in sociological research is the use of three or more contrasting methods in a study to produce three different sets or even types of data (Yeasmin, 2012). Most importantly, it can provide a better understanding of a situation or phenomenon.

Patton (2001) believes the use of triangulation by stating "triangulation strengthens a study by combining methods. This can mean using several kinds of methods or data, including using both quantitative and qualitative approaches.

It has become an accepted practice to use some form of 'triangulation' or the combination of different methods in the study of same phenomenon in social research. The origins of 'triangulation' in social sciences are only metaphorically related to the process in the discipline within the field of geography concerned with land surveying based on the laws of trigonometry, where the surveyor gets a fix on the position by carrying out three measurements to determine the exact position of a point in the landscape (Yeasmin, 2012). This states that if one side and two angles of a triangle are known, the other two sides and angle of that triangle can be calculated. According to Smith (1975), the 'triangulation' metaphor is from navigation and military strategy that use multiple reference points to locate an object's exact position. Given basic principles of geometry, the multiple viewpoints allow for greater accuracy. In a similar fashion a social scientist may better be able to measure a concept to look at it from two or more different perspectives. Yeasmin, (2012)'states that triangulation' can also be achieved by using different research techniques. Triangulated techniques are helpful for cross-checking and used to provide confirmation and completeness, which brings 'balance' between two or more different types of research.

The purpose of triangulation design is to obtain different but complementary data on the same topic in order to best understand the research problem, this becomes more appropriate when the researcher want to directly compare and contrast quantitative statistical results with qualitative findings or to validate or expand quantitative results with qualitative data. The use of both sets of data and how they are utilized led to four variants of triangulation design.

- i. Convergence variance: This is the separate collection and analysis of quantitative and qualitative data of the same phenomenon and converging the results by contrasting and comparing them during interpretation or discussion of the data. This is useful for comparing results or corroborating quantitative result with qualitative findings.
- ii. Data transformation model: This involves the separate collection and analysis of quantitative and qualitative data sets and transforming one data set into the

other by either quantifying the qualitative data or qualifying the quantitative data. This mixes the two data sets during analysis and facilitates their comparison and interrelation.

- iii. Validity quantitative data model: This is used for the validation and expansion of qualitative findings by including open ended qualitative questions in a quantitative research. In using this model, the researcher collects both type of data within one survey instrument, the qualitative data provides the researcher with quotes that validate the quantitative result.
- iv. Multi-level model: this is the use of quantitative and qualitative methods in addressing different levels within a system. The findings of each level are then merged into one overall interpretation.

Types of Triangulation

Denzin (1978) identified four basic types of triangulation:

- Investigator triangulation: Investigator triangulation is the use of more than one investigator, interviewer, observer, researcher or data analyst in a study. The ability to confirm findings across investigators without prior discussion or collaboration between them can significantly enhance the credibility of the findings. Investigator triangulation is particularly important for decreasing bias in gathering, reporting or analyzing study data. Among the sizeable body of studies relating to social presence in collaborative learning media, for example, Rourke et al. (2001) provide a detailed description of the development of a scheme for coding social presence in computer conferencing transcripts together with inter-rater reliability in the scheme's application. Three researchers initially worked together to establish coding procedures which were then applied in coding the transcripts by two coders. Reliability was, as expected, higher for 'manifest' indicators such as addressing by name than for 'latent' indicators such as humor.
- Data triangulation: Data triangulation involves the use of heterogeneous data sources, for example, qualitative and quantitative. Alternatively, data may be gathered (using the same method) from different sources or at different times, for example, the pre and post use of questionnaire. Data triangulation may also be achieved by gathering data using different sampling protocols, contrasting data gathered at different times and settings. Variance in events, settings, times and so forth may bring to light revealing atypical data or recurrent patterns both of which may improve the confidence in the findings. This is not to be confused with longitudinal studies which is to identify changes over time. (Denzin, 1970)
- Theory triangulation: It includes the use of multiple theories or hypotheses when examining a situation or phenomenon (Ahmed, 2007). The idea is to look at a situation/phenomenon from different perspectives, through different lenses, with

different questions in mind. The different theories or hypotheses do not have to be similar or compatible; in fact, the more divergent they are, the more likely they are to identify different issues and concerns. A strong element of theoretical triangulations can be found in the development of questionnaire instrument. Here (again) Lessiter et al.(2001) discuss the factors identified in the construction of the ITC--SOPI in the light of other factor--analytic theories, including the components identified by Schubert et al. (1999), Witmer and Singer (1998) and Kim and Biocca (1997). Most components closely paralleled.

- **Methodological Triangulation:** Methodological triangulation which involves using more than one method to gather data is ready-to-hand in the literature. Perhaps the most common approach is to combine qualitative and quantitative measures. Edmondson (2007) is typical here, and states an explicit aim of triangulating qualitative and quantitative data in a multi-methods approach exploring the potential of telepresence technologies in of teacher professional development. Groups of teachers undertook training in traditional and online training. Quantitative methods employed comprised the collection of data from a "concerns based" measure of how far teachers had adopted the instructional strategies which were the subject of the training and the results of a mathematics test which again assessed aspects of training content(Spicer, 2004). Qualitative data was obtained from a grounded, thematic analysis of video of the online training sessions and interviews which formed part of the concerns based assessment. It is observed that, taking into account practical limitations, the triangulation produced "corroborating evidence" for the conclusions drawn about the effectiveness of the training.

Benefits of Triangulation

'Triangulation' provides researchers with several important opportunities or benefits (McMillan & Schumacher, 2006). Bloor and Wood, (2001) claims that triangulation allows researchers to be more confident of their results. This can play many other constructive roles as well. It can stimulate the creation of inventive methods, new ways of capturing a problem to balance with conventional data collection methods. This may help to uncover the deviant dimension of a phenomenon. This may also serve as the critical test, by virtue of its comprehensiveness, for competing theories. 'Triangulation' minimizes the inadequacies of single source research. Two sources complement and verify one another, which reduces the impact of bias. This provides richer and more comprehensive information because humans share more candidly with an independent third party than they do with someone they know or think they know. Using several methods together also helps to rule out rival explanations. Additional sources of information often give more insight into a topic. Inadequacies found in one-source data is minimized when multiple

sources confirm the same data. Multiple sources provide verification and validity while complementing similar data. More comprehensive data is obtained. Data and information is supported in multiple places/types of research, which makes it easier to analyze data to draw conclusions and outcomes. Inconsistencies in data sets are more easily recognized.

Mishra, and Rasundram, (2017) state that the main purpose of triangulation in social science research are: (a) it increases confidence in research data, creating innovative ways of understanding a phenomenon, revealing unique findings, challenging or integrating theories; (b) it increases the credibility and validity of the results; (c) it provides a clearer understanding of the problem; (d) to obtains a variety of information on the same issue; (e) to use the strength of each method to overcome the deficiencies of the other; (f) to achieve a higher degree of validity and reliability; and, (g) to overcome the deficiencies of single-method studies.

Challenges of Triangulation

The 'triangulation' strategy is not without some drawbacks. First of all, if the research is not clearly focused theoretically or conceptually, triangulation will not produce a satisfactory outcome. Again triangulation is not expected to be used to legitimate a dominant, personally or preferred method because it could have implication on validity testing (Ahmed,2007). That is, if either quantitative or qualitative methods become mere window dressing for the other, then the design is inadequate in achieving validity testing. Each method is to be represented in a significant way. This does, however, raise the question of whether the various instruments may be viewed as equally sensitive to the phenomenon being studied. One method may, in fact, be stronger or more appropriate but this needs to be carefully justified and made explicit. Otherwise, the purpose of 'triangulation' is subverted. Again 'triangulation' is a strategy that may not be suitable for all research purposes. Various constraints e.g. time, costs may prevent its effective use. Nevertheless, 'triangulation' has vital strengths and encourages productive research. It heightens qualitative methods to their deserved prominence and, at the same time, demonstrates that quantitative methods can and expected to be utilized in complementary fashion. Above all, it demands creativity from its user - ingenuity in collecting data and insightful interpretation of data. Yeasmin, (2012) posits that 'triangulation' is not an end in itself and not simply a fine-tuning of the research instruments. Rather, it can stimulate to better define and analyze problems in social context. There are three outcomes that might result from a 'triangulation' strategy. The first is that which is commonly assumed to be the goal of it and that is convergence. When data from different sources or collected from different methods then the outcome is convergence. A second and probably more frequently occurring outcome from a 'triangulation' strategy is inconsistency among the data. The data obtained through 'triangulation' may be inconsistent, not confirming but not contradictory. A third outcome is contradiction. At times, data are not simply

inconsistent but are actually contradictory, leading the researcher to incommensurable propositions.

Addressing on the challenges of how to combine the two paradigms in the same study, Morse (1991) and Spicer, (2004) suggest possible two ways in which quantitative and qualitative methods can be triangulated. First, qualitative method used as preliminary inquiries in a quantitative study; whereby, qualitative methods are regarded as supplementary methods.

Secondly, quantitative methods precede as preliminary inquiry in a qualitative study in the sense that quantitative methods are regarded as auxiliary methods. Principally, wherever qualitative and quantitative methods are used in the same research project, it is assumed in advance that the researcher has clear prior understanding of the main ontological and epistemological position of the phenomenon under investigation (Denzin & Lincoln, 1994). These various notions share the conception that qualitative and quantitative methods should be viewed as complementary rather than as substitutable. Qualitative methods might be used to understand the meaning of the numbers produced by quantitative methods. Using quantitative methods, it is possible to give precise and testable expression to qualitative ideas (Hussein, 2009). Thus, taking into considerations, both methods in qualitative and quantitative paradigms also have strengths and weaknesses.

Conclusion

In the social sciences, particularly in Political Science, International Relations, Peace and Conflict Studies, Anthropology, Sociology, Psychology, Development Studies, Gender Studies, Mass Communication and Journalism, Media Studies, Film Studies etc., the use of one or other type of method has become a matter of controversy and even ideology, with particular schools of thought within each discipline favoring one type of method and pouring scorn on to the other. 'Triangulation' is a strategy for increasing the validity of evaluation and research findings. It is used to combine the advantages of both the qualitative and the quantitative approach.

Triangulation is possible and a good way to reap the benefits of both qualitative and quantitative methods. It is not aimed merely at validation but at deepening and widening one's understanding. However, effective 'triangulation' depends on coordination and collaboration; particularly those who are actively involved in collecting data and response. Following the conceptual review, it was observed that triangulation presents data of real-life situations and they provide better insights into the detailed behaviors of the subjects of interest. Also, triangulation is of different types and they are criticized for their inability to generalize their results in validity testing in social science. In conclusion, triangulation as a tool is essential in enhancement of validity testing in social science research.

Suggestions

The following suggestions are put forward.

- (1) Researchers should employ a particular type of triangulation that best suit its study in other to achieve validity testing.
- (2) Researchers should critically look at the benefits of particular method or type of triangulation to be used in any study.
- (3) Researchers should not hurriedly choose a particulars method or type of triangulation without in-depth understanding of the various criticisms and see how it can be overcome and aid validity testing.

References

- Ahmed, J. U. (2007), An overview of triangulation research, *North South Business Review*, 2(1), 78-89
- Ahmed, J. U. (2007). An overview of triangulation research. *North South Business Review*, 2(1), 56-78.
- Bloor, Michael and Wood, Fiona (2001). *Keywords in Qualitative Methods*, Sage Publications
- Boudreau, et.al. (2001) Validation in Information Systems Research: A State-of-the-Art Assessment. *MIS Quarterly*, 25(1):1–16. doi:10.2307/3250956.
- Campbell, D. and Fiskel, D. (1959), *Convergent and discriminant validation by the multitrait-multimethod matrix*, *psychological bulletin*, 56: 81-105
- Choudrie, J. and Dwivedi, Y.K. (2004). Towards a conceptual model of broadband diffusion. *Journal of Computing and Information Technology* 12 (4), 323-338
- Creswell, J.W., Miller, D.L. (2000) Determining Validity in Qualitative Inquiry. *Theory into Practice*, 39, 124-130. https://doi.org/10.1207/s15430421tip3903_2
- Davies, D., & Dodd, J. (2002). Qualitative research and the question of rigor. *Qualitative Health research*, 12(2), 279-289
- Denzin, N. (1970), *The research act in sociology*, Chicago: Aldine.
- Denzin, N. (1978), *The research act: A theoretical introduction to sociological methods*, New York: McGraw-Hill.
- Denzin, N. and Lincoln, Y. (ed) (1994), *Handbook of qualitative research*, Sage Publications.
- Drost, E.A. (2015). Validity and reliability in social science research. *Education Research and Perspectives*, 38(1), 105-123

- Edmondson, R. S (2007) Investigating the effectiveness of a telepresence-enabled cognitive apprenticeship model of teacher professional development. Proceedings of 10th international workshop on presence, pp 265–276
- Field, A. P. (2005). Discovering statistics using SPSS. London: Sage Publications Inc
- Fornell, C., & Larcker, D. F. (1981). Structural Equation Models with Unobservable Variables and Measurement Error: Algebra and Statistics. *Journal of Marketing Research*, 18, 382-388.
<https://doi.org/10.1177/002224378101800313>
- Ghauri, P. & Gronhaug, K. (2005). Research methods in business studies. Harlow: FT/Prentice Hall
- Hamed, T. (2016). Validity and reliability of the research instrument; how to test the validation of a questionnaire/survey in a research. *International Journal of Academic Research in Management (IJARM)*, 5(3), 28-36
- Hamed, T. (2016). Validity and reliability of the research instrument; How to test the validation of a questionnaire/survey in a research. *International Journal of Academic Research in Management*, 5(3), 28-36
- Jakob, A. (2001). On the triangulation of quantitative and qualitative data in typological social research: reflections on a typology of conceptualizing uncertainty' in the context of employment biographies, forum. *Qualitative Social Research*, 2(1), 67-75.
- Kim T, and Biocca, F. (1997). Telepresence via television: Two dimensions of telepresence may have different connections to memory and persuasion. *J.Comp Med Comm* 3(2). <http://www.ascusc.org/jcmc>
- Koh, C. E. & Nam, K. T. 2005. Business use of the internet: a longitudinal study from a value chain perspective. *Industrial Management & Data Systems*, 105 85-95.
- Lessiter J, et.al (2001) A cross-media presence questionnaire: the ITC-sense of presence inventory. *Presence Tele-operators Virtual Environ* 10:282–298
- Lewis, B. R., Snyder, C. A. (1995). An empirical assessment of the Information Resources Management construct. *Journal of Management Information Systems*, 12, 199-223.
- Lincoln, Y.S. and Guba, E.G., 1985. Naturalistic inquiry. Newbury Park, California: Sage.
- McMillan, J. H., & Schumacher, S. (2006). *Research in education: Evidence-Based Inquiry*. New York. Pearson Education, Inc.
- Messick, S. (1989). Validity. In R. L. Linn (Ed.), *Educational Measurement* (3rd ed., pp. 13-104). New York: Macmillan.
- Mishra, R.D & Rasundram, J. (2017). Triangulation an essential tool to enhance the validity of a case study. ECIEL issue on educational. *Evaluation & Research*, 4(31), 69-74
- Morse, J.M. (1991). Approaches to qualitative-quantitative methodological triangulation. *Nursing research*, 40.

- Oluwatayo, J. A. (2012). Validity and reliability issues in educational research. *Journal of educational and social research*, 2(2),391. Retrieved from <http://www.richmann.org/journal/index.php/jesr/article/view/118551>
- Patton, M. Q. (2001). *Qualitative evaluation and research methods* (3rd ed.). Thousand Oaks, CA: Sage Publications, Inc
- Rourke, et.al (2001). Assessing social presence in asynchronous, text based computer conferencing. *Journal of Distance Education*, 14(3), 51–70.
- Smith, M. &Kleine, P. (1986), *Qualitative research and evaluation: Triangulation and multimethods reconsidered*, in D. Williams (ed), *Naturalistic evaluation (new directions for program evaluation)*, San Francisco: Jossey-Bass.
- Spicer, N. (ed) (2004) (second edition), *Combining qualitative and quantitative methods*, Sage Publications.
- STRAUB, D,BOUDREAU,M.-C.(2004). Validation guidelinesfor IS positivist research.Communications of the Association for Information Systems,13, 380-427
- STRAUB, D., BOUDREAU, M.-C. & GEFEN, D. 2004. Validation guidelines for IS positivist research. *Communications of the Association for Information Systems*, 13, 380-427.
- Witmer BG, Singer MJ (1998) Measuring presence in virtual environments: a presence questionnaire. *Presence Tele-operators Virtual Environ* 7(3):225–240
- Yeasmin, S.(2012). Triangulation' research method as the tool of social science research. *BUP Journal*, 1(1), 154-163
- Young, P. (1968). *Scientific social surveys and research*, New Delhi: Prentice Hall.

VOLUNTARY DISCLOSURES AND FINANCE COST OF NIGERIAN CONSUMER GOODS COMPANIES

Ikponmwosa Michael Igbinovia

Department of Accounting,

Edo State University Uzairue, Edo State,

Nigeriaikponmwosa.igbinovia@edouniversity.edu.ng

Iria Michael Inegbedion

Department of Accounting,

Abstract

The study ascertains the extent to which voluntary disclosure of Social and Environmental Information (measured by the sustainability disclosure index, an adaptation of the Global Reporting Initiative (GRI) framework) influence the finance cost (measured by the finance cost to revenue ratio) of Nigerian firms. Using data from all twenty consumer goods firms in the Nigerian stock exchange for the period between 2012 and 2019, the IBM SPSS 21.0 was used for the analysis involving descriptive and inferential statistics. The regression result reveals that voluntary disclosure on social and environmental issues does not significantly determine the finance cost of sampled firms during the study period. Similarly, capital structure, firm size, firm age, and firm value are not significant drivers of capital cost, but profitability and previous years' finance cost significantly determine current year's finance cost among sampled firms during the study period, which is an indication that providers of finance in Nigeria give little or no considerations to information of social and environmental nature.

Keywords: Finance cost, Information Asymmetry, disclosures, idiosyncratic risk, Voluntary Disclosure. JEL Code: M40, M41, M16

Introduction

Voluntary disclosure of corporate information have over the years assume a very crucial status in ameliorating the issue of information disparity that exist between management and other information users in corporate reporting (Leadbetter, 2000). Most empirical studies on the nexus between disclosures and finance cost are premised on the assertion that better disclosure practices give rise to reduced information asymmetry between corporate managers and providers of finance and propelling a decline in the idiosyncratic component of finance cost (Diamond & Verrechia, 1991).

Various forms of voluntary disclosures are useful to investors and bond holders in fund allocation decisions, thereby influencing a firm's finance cost. Healy and Palepu (2001) assert that more disclosures mean more decision useful information, which births a reduction in the degree of information asymmetry and uncertainty risk. This reduction in the degree of information asymmetry between managers and funding partners of the company, indirectly lowers its finance cost.

Voluntary disclosures of social and environmental information is aimed at managing perceptions and making internal and external stakeholders of the company feels good about the company. The perception of internal and external providers of capital on the

sustainability, safety and threats of their investment, as influenced by the disclosures on social and environmental activities; in addition to the assurance of continuous patronage from customers as a result of good public image, affect the level of information asymmetry, business uncertainty, firm risk and the cost of raising funds (Frynas, 2005).

Adequate information disclosure enables providers of capital properly estimate a firm's social, environmental, going concern and political risk. Such high disclosure levels increases awareness and truncates inefficiency in the capital market, leading to better fund negotiating terms and eventually reduced capital cost (Bhattacharya, Korschun, & Sen, 2009). Empirical evidences (Birth, Konchitchki and Landsman 2013), suggest that firms with better transparent reporting practices enjoy lower finance cost.

Most studies on voluntary disclosures are focused on its value relevance and the effect of such disclosures on firm performance. A relatively few studies have linked disclosures to finance cost which reveals investors' risk expectations for the company. Hence the need to test the implication of voluntary disclosure of social and environmental performance on information asymmetry and risk, as shown in the finance cost using data from the Nigerian consumer goods companies for the period 2012 to 2019. The study therefore investigates the extent to which voluntary disclosure yield influence on a company's financing cost, using evidence from quoted consumer goods companies in the Nigerian Stock exchange. The rest of the paper is structure as Literature review, Methodology, Result and Discussion; Conclusion and Recommendations.

Some Prior Studies

Kangarlouei, Rezaei and Motavassel, (2013) examine the nexus between voluntary disclosure and finance cost using ninety three (93) firms listed in Tehran Stock Exchange for the period of 2008 to 2010. The univariate regression results using SPSS reveals that voluntary disclosure influences both earnings quality and finance cost. A positive and significant connection is observed between voluntary disclosure and earnings quality. For voluntary disclosure and cost of capital, a negative and significant effect is observe. By implication, firms can channel voluntary disclosures to improve their earnings quality and cut down finance capital.

Carvalho and Dal-Ri Murcia (2016) explore the connection between Integrated Reporting (IR) and capital cost by exploring the literature on disclosure and sustainability. They observe a negative nexus between Integrated Reporting and capital cost. Implying that the reporting philosophy could lower firms' cost of financing for both equity and debt in the medium and long terms. This is made possible as integrated thinking prompt firms to adopt sustainable business model, and better transparency thwarts information asymmetry, stimulating informed forecasts, resulting in positive returns for stockholders and bond holders.

Virtania and Siregar (2017) investigate the impact of environmental disclosure on equity cost. Using selected non-financial companies listed on Indonesia Stock Exchange for the period 2013-2014, it was observed that contrary to expectation, a positive and significant influence was exerted on equity cost by environmental disclosures. Findings also indicate that the degree of impact on equity cost vary, depending on the environmental disclosure type and nature.

Suto and Takehara (2017) investigate the influence of corporate social performance on finance cost in Japanese firms for the period 2008-2013. Variables considered are equity cost, cost of debt, weighted finance cost, and a composite social performance variable measures. In addition to these variables, the regression model also captures firm-specific attributes, bank dependency, and ownership structure. Results reveal that institutional ownership moderates the social performance–cost of equity nexus. For the period 2008-2010, the nexus between social performance and bank dependency tends to increase the cost of debt. A contrary result was seen, between bank dependency and cost of debt during the 2010-2013 period.

Hamrouni, Uyar, and Boussaada (2019) ascertain the likelihood that CSR disclosure brings down the cost of debt in French firms for the period 2010 to 2015. Disclosure scores of firms on environmental, social and governance (ESG) dimensions were sourced from the Bloomberg database. The results of the pooled regression analysis show that overall CSR disclosure score reduces the cost of debt financing. Individually, governance disclosure exert an insignificant impact on the cost of debt, a surprisingly positively impact is observed from social disclosure, and environmental disclosure has negative effect on the cost of debt.

Bhuiyan (2019) investigates the effect of corporate social responsibility on finance cost, focusing on equity cost and the cost of debt. The multivariate regression result using a sample of two hundred and thirty (230) Australian listed firms for the period 2004 to 2016, shows that firms with better social responsibility disclosure practices experience reduces financing cost, for both costs of equity and cost of debt. By implication, stockholders and bondholders may reduce their expected returns because of the business risk mitigating potential of such disclosures.

Neungvanna, Pongsupat, Sincharoonsak, Bosakoranut, Shoosanuk, and Chuaychoo (2019) adopt Path Analysis in investigating social responsibility reporting and finance cost of two hundred and twenty (220) Thailand listed stock for the 2016 fiscal year. Findings indicate that total assets and liquidity exert a positive and significant effect on social responsibility reporting. Profitability and ownership structure had a negative significant influence on social responsibility reporting. On the effect of social responsibility, cost of debt is significantly influenced positively, cost of equity is significantly influenced

negatively. Also, leverage and Market to Book both have a positive influence on cost of equity and Leverage exert positive influence on cost of debt.

Hajawiyah, Adhariani and Djakman(2019) evaluate the moderating influence of family ownership on the equity capital cost and social responsibility disclosure nexus using manufacturing firm in Indonesia. The result from the analysis indicates that a comprehensive CSR disclosure level is associated with high cost of equity capital in previous years. The high level disclosures give rise to lower equity capital cost in the succeeding years. A moderating effect exist as family ownership weakens the effect of previous years equity capital cost on social responsibility disclosure. Conversely, family ownership has no significant moderating effect on the social responsibility disclosure and equity cost nexus.

Dahiya and Singh (2020) explore the Connection between social responsibility disclosure practices of firms and their equity cost using sixty eight India manufacturing firms for the period 2013 to 2018. The two-stage least square regression was adopted and result show a positive connection between the extent of disclosure on social responsibility and equity cost.

Theoretical framework of voluntary disclosures and cost of capital

The study is built around the signaling theory. The theory popularized by Michael Spence (1973), explains incongruence in information at the disposal of two or more parties, where the sources of unevenness are predominantly on value and motive (Stiglitz 2000). Over the years, management and Accounting researchers such as Ramchander et al., (2012); Bukit and Nasution (2016), have embraced the signaling theory in clarifying and justifying the value significance and consequences of non-mandatory disclosures.

In emerging economies, ethical disclosures on corporate social and environmental related activities, could provide stakeholders with signals on the sustainability potentials of the firm. Firms that muddle through corporate social and environmental friendly practices may get resentment from customers, bringing about poor patronage (Wagner et al. 2009). Unethical firms could also suffer a loss of confidence from the investing public (Godfrey et al. 2009). In emerging capital markets where information are not always adequate, the disclosure of ethical information will no doubt provide invaluable support to stakeholders in evaluating an entity's potentials and worth (Sanders and Boivie 2004). Su, Peng, Tan and Cheung (2016) posit that in less developed economies, non-financial and voluntary disclosures have more signaling influence on capital cost, than in highly advanced markets. For highly advanced economies, capital market participants have easy access to various sources of information in evaluating the risk associated with making funds available to a firm, and in determining returns on funds. Also, in less developed economies, capital market participants have no access to relevant information. Hence, rely on a firm's voluntary disclosures to appraise a firm's worth and potentials. Firms that

disclose decision useful information send pointers to providers of finance which distinguish them from their competitors (Cheung et al. 2010). There are recent empirical evidences substantiating this position that firms that disclose more information voluntarily elicit positive reactions from providers of capital (Hyunkwon and Robert, 2020), as well as other capital market participants who give consideration to adequate information (Doh, et al., 2010).

In line with the agency theory and stakeholder theory, providers of capital prefer dealings with firms having high transparency and low operational risk. The financial crisis that have been experienced in recent years and the associated aftermath provide obvious drive for firms to adopt operational strategies that improve corporate transparency, to lower their idiosyncratic risk. A sincere commitment to social and environmental disclosures is seen as an essential part of a firm's business risk management apparatus as theoretical arguments and empirical evidences provide support that adequate disclosures of social and environmental information influences perceptions and builds a solid firm reputation (Hart, 1995). Such reporting that promotes transparency and builds trust with a firm's economic stakeholders, contributes to reduced operating risk. This argument corroborates the findings of Qiu, Shaukat, and Tharyan (2016) that firms with widespread all-encompassing practices on social and environmental disclosures enjoy better expected growth in their cash flows. Cheng, Tan, Ahn, and Zhang, (2010) reports that firms making higher CSR-related disclosures face lower idiosyncratic capital constraints and better access to finance, due to enhanced corporate transparency. Finally, Husted (2005) argues that investments in social and environmental issues and its disclosure are real options involving strategic and operating decisions by managers that can help reduce the business risk as it provides transparency and reduces the number of uncertainties.

Firms that engaged in adequate disclosures on social and environmental information can negotiate their contracts with fund providers on better terms, eventually reducing their finance cost. Verrecchia (2001) relying on the signaling theory, argues that firms voluntarily make disclosures with the hope of legitimizing the activities of firms and sending a positive signal that maximizes the firm value and minimizes its capital cost.

Relying on the above theoretical and empirical arguments, we expect that comprehensive voluntary disclosures of environmental and social nature would propel reduced information asymmetry, minimal firm risk and eventually, reduced cost of capital. Hence the null hypothesis is stated below:

Ho: *Voluntary disclosure of environmental and social information has no significant effect on the finance cost of Nigerian Consumer Goods Companies*

Methodology

Following the models of Botosan (1997); and Hail (2002), the study specifies that:

$$\text{COCAP}_t = (\text{VOD}_{t-1}, \text{ROA}_{t-1}, \text{FSIZE}_t, \text{FAGE}_{t-1}, \text{FVAL}_{t-1}, \text{COCAP}_{t-1}, \text{CAP}_{t-1})$$

Where COCAP = Finance cost(cost of capital); VOD = Voluntary disclosure; ROA = Profitability; FAGE = Firm age; FSIZE = Firm size; FVAL = Firm value; CAP = Capital structure

Variables Measurement

Voluntary disclosure: measured by the VOD index. The index is an adaptation of the Global Reporting Initiative (GRI) (2016) sustainability index. Using content analyses, the extent of disclosures on these voluntary reporting issues stated in Appendix I, were computed. The scores ranges from 0 (no voluntary disclosure) to 1 (full voluntary disclosure).

Finance Cost (Cost of Capital): finance cost to revenue ratio.

Profitability: Ratio of EBIT to total asset

Firm age: No of listing years

Firm size: Log of total assets

Firm value: Tobin's Q

Capital structure: Debt as a percentage of total asset

Result and Discussion

Below is the descriptive statistics of the study, followed by the correlation matrix, and regression result.

Table 1: Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
COCAP	160	.00000000	9.9681811	4.979593	1.046304653
VOD	160	.00000000	1.0000000	.5462470	.2763521113
ROA	160	-1.272984	2.6516538	3.230464	1.889630878
FAGE	160	1	53	27.20	14.368
FSIZE	160	1.113425	1.9994705	1.688886	2.036262845
FVAL	160	.2629092	1.0214118	4.431074	1.081202372
CAP	160	.10	1.06	.5721	.18604

Researchers computation, 2021 (SPSS 21 Output)

Table 2: Correlations Matrix

N: 159		COCAP	VOD	COCAP(1)	ROA	FAGE	FSIZE	FVAL	CAP
Pearson Correlation	COCAP	1.000	-.039	.443	-.261	-.106	-.060	-.012	.092
	VOD	-.039	1.000	-.021	.344	.512	.687	-.255	.350
	LAGS(COCAP,1)	.443	-.021	1.000	-.177	-.124	-.038	-.041	.092
	ROA	-.261	.344	-.177	1.000	.119	.484	-.602	.313
	FAGE	-.106	.512	-.124	.119	1.000	.270	-.024	-.038
	FSIZE	-.060	.687	-.038	.484	.270	1.000	-.481	.539
	FVAL	-.012	-.255	-.041	-.602	-.024	-.481	1.000	-.431
	CAP	.092	.350	.092	.313	-.038	.539	-.431	1.000

Researchers computation, 2021 (SPSS 21 Output)

Table 3: Model Summary ^b

Model	R	R Sq.	Adjusted R Sq.	Std. Error of the Estimate	Durbin-Watson
1	.508 ^a	.258	.224	9.24614901	2.040

a. Predictors: (Constant), CAP, FAGE, LAGS(COCAP,1), ROA, VOD, FVAL, FSIZE

b. Dependent Variable: COCAP

Source: Researchers' computation, 2021 (SPSS 21 Output)

Table 4: ANOVA^b

Model		Sum of Sq.	D F	Mean Sq.	F	Sig.
1	Regression	4496.627	7	642.375	7.514	.000 ^a
	Residual	12909.182	151	85.491		
	Total	17405.809	158			

a. Predictors: (Constant), CAP, FAGE, LAGS(COCAP,1), ROA, VOD, FVAL, FSIZE

b. Dependent Variable: COCAP

Source: Researchers' computation, 2021 (SPSS 21 Output)

Table 5: Regression Coefficients ^a

Model	Unstandardized Coeff.		Standardized Coeff.	T	Sig.
	B	Std. Error	Beta		

1	(Constant)	5.267	8.563		.615	.539
	VOD	2.178	4.204	-.057	-.518	.605
	LAGS(COCAP, 1)	.368	.073	.368	5.009	.000
	ROA	-.170	.053	-.307	-3.245	.001
	FAGE	-.029	.062	-.040	-.468	.641
	FSIZE	-.257	.593	-.050	-.434	.665
	FVAL	-.147	.093	-.151	-1.581	.116
	CAP	5.335	4.998	.094	1.067	.287

a. Dependent Variable: COCAP

Source: Researchers' computation, 2021 (SPSS 21 Output)

The regression results on voluntary disclosure and finance cost reveals that voluntary disclosure exert insignificant negative impact on finance cost. The Adjusted R square of 0.224 implies that about 22.4% of variations in finance cost is explained by voluntary disclosure and other examined explanatory variables. Durbin Watson statistic suggests no autocorrelation problem in the models. Also, the F statistic value signifies that the specified model is significant, taken together.

Discussion of Results

Profitability and previous years' finance cost significantly determine current year's finance cost, in tandem with Barth et.al (2013) who report that firms with more transparent earnings enjoy a lower finance cost. Voluntary disclosure on social and environmental performances does not significantly determine the cost of capital of sampled firms during the study period. Similarly, capital structure, firm size, firm age, firm value are not significant drivers of capital cost among sampled firms during the study period.

Our result contradicts Diamond and Verrecchia (1991), Plumlee, Brown, Hayes, and Marshall (2015), Hamrouni, Uyar, and Boussaada (2019) who explained that an increase in the degree of voluntary disclosure will invariably bring about a decrease in finance cost, due to reduced information asymmetry. Their findings suggest that companies can aligned more with voluntary sustainability reporting practices. Also, investors and providers of debt capital are advised to channel their resources to those types of firms having social and environmental orientation.

Our study is in tandem with and corroborates Botosan, (1997); Dhaliwal, Li, Tsang, Yang (2009) who report a weak nexus between disclosure and finance cost using US firms. The weak nexus observed is contrary to our expectation suggested by the information asymmetry theory. We therefore support Hail (2002) who reported that although a theoretical nexus exist, the usual absence of statistically significant association observed

concerning disclosures and finance cost could possibly be attributed to measurement challenges as the variables are observed indirectly, using proxies.

Conclusion

With the objective of verifying the validity of the signaling theory and information asymmetry arguments on the voluntary disclosure and finance cost nexus, the study collect data from the annual reports and statements of twenty quoted entities in the consumer goods segment of the Nigerian stock exchange for the period 2012 to 2019, relying on an *ex-post facto* design. The regression result revealed that voluntary disclosure on social and environmental performances does not significantly determine the finance cost of sampled firms during the study period. Similarly, capital structure, firm size, firm age, firm value are not significant drivers of capital cost among sampled forms during the study period. Notwithstanding the enormous benefits of voluntary disclosure of information seen in accounting literature (theories and prior studies), only value relevant information and decision useful information that will benefit the firm should be disclosure voluntarily. The study advocates for an optimal level of disclosure on non-mandatory issues, as providers of finance in Nigeria give little or no considerations to information of social and environmental nature, rather information on financial performance are preferred. Further researches could examine the effects of other non-mandatory information outside social and environmental related ones, on cost finance in the consumer goods and other sectors of the Nigerian stock market.

References

- [Barth](#), M. E., Konchitchki, Y. & Landsman, W. R. (2013). Cost of Capital and Earnings Transparency. *Journal of Accounting and Economics*. 55, (2-3), 206-224.
- Bhattacharya, C.B., Korschun, D. & Sen, S. (2009). Strengthening stakeholder-company relationships through mutually beneficial corporate social responsibility initiatives. *Journal of Business Ethics*, 85 (2), 257-272.
- Bhuiyan, Md. B. (2019). Impact of CSR on cost of debt and cost of capital: Australian evidence. *Social Responsibility Journal*. 10.1108/SRJ-08-2018-0208.
- Botosan, C. A. (1997). Disclosure Level and Cost of Equity Capital. *The Accounting Review* 72 (July), 323-349.
- Bukit, R..B. & Nasution, F. N. (2016). Voluntary disclosure, monitoring mechanism and firm value. *I J A B E R*, 14 (11), 7765-7774.
- Carvalho N., & Murcia F.D.R. (2016). The Relationship Between Integrated Reporting and Cost of Capital. In: Mio C. (eds) *Integrated Reporting*. Palgrave Macmillan, London. https://doi.org/10.1057/978-1-137-55149-8_13

- Cheung, Y.-L., Tan, W., Ahn, H.-J., & Zhang, Z. (2010). Does corporate social responsibility matter in Asian emerging markets? *Journal of Business Ethics*, 92(3), 401–413.
- Cormier, D., Aerts, W., Ledoux M. J. & Magnan M. (2009). Attributes of Social and Human Capital Disclosure and Information Asymmetry between Managers and Investors. *Canadian Journal of Administrative Sciences* 26 (1), 71–88. DOI: 10.1002/CJAS.89
- Dahiya, M. & Singh, S. (2020). The linkage between CSR and cost of equity: an Indian perspective. *Sustainability Accounting, Management and Policy Journal*,
- Dhaliwal, D. S., Li, O.Z., Tsang, A., Yang, Y. G. (2011). Voluntary Non-financial Disclosure and the cost of Equity Capital: The case of corporate Social Responsibility Reporting, *Accounting Review*, 86 (1). Available at <http://dx.doi.org/10.2139/ssrn.1687155> Dye
- Diamond, D. W & Verrecchia, R. E. (1991). Disclosure, Liquidity, and the Cost of Capital. *The Journal of finance* 46 (4), 325-359. <https://doi.org/10.1111/j.1540-6261.1991.tb04620.x>
- Doh, J. P., Howton, S. D., Howton, S. W., & Siegel, D. S. (2010). Does the market respond to an endorsement of social responsibility? The role of institutions, information, and legitimacy. *Journal of Management*, 36(6), 1461–1485.
- [Frynas](#), J. G. (2005). The false developmental promise of Corporate Social Responsibility: evidence from multinational oil companies. *International Affairs* 81 (3), 581-598. <https://doi.org/10.1111/j.1468-2346.2005.00470.x>
- Godfrey, P. C., Merrill, C. B., & Hansen, J. M. (2009). The relationship between corporate social responsibility and shareholder value: An empirical test of the risk management hypothesis. *Strategic Management Journal*, 30(4), 425–445
- Hail, L. (2002). The impact of voluntarily corporate disclosure on the ex-ante cost of capital for Swiss firms. *European Accounting Review* 11(4), 741–743.
- Hajawiyah, A., Adhariani, D. & Djakman, C. (2019). The sequential effect of CSR and COE: family ownership moderation. *Social Responsibility Journal*, <link.springer.com>
- Hamrouni, A., Uyar, A., & Boussaada, R. (2019). Are corporate social responsibility disclosures relevant for lenders? Empirical evidence from France. *Management Decision* ahead-of-print (ahead-of-print) · November 2019 <https://doi.org/10.1108/MD-06-2019-0757>
- Hart, S. L. (1995). Natural-Resource-Based View of the Firm. *The Academy of Management Review*, 20 (4). 986-1014.
- Healy, P. & Palepu, K. (2001). Information asymmetry, corporate disclosure, and capital markets: a review of empirical disclosure literature. *Journal of Accounting and Economics*, 31 (1-3). 405-410.
- Husted, B.W. (2005). Risk Management, Real Options, Corporate Social Responsibility. *Journal of Business Ethics* 60, 175–183. <https://doi.org/10.1007/s10551-005-3777-1>

- Hyunkwon, C. & Volkan, M. (2020). How Do Firms Change Investments Based on MD&A Disclosures of Peer Firms? (January 8, 2020). *The Accounting Review*, forthcoming, Available at <http://dx.doi.org/10.2139/ssrn.3520290>
- International Integrated Reporting Council (IIRC). (2013). Basis for conclusion—The International <IR> Framework. Available at: <http://integratedreporting.org/wp-content/uploads/2013/12/13-12-08-Basis-for-conclusions-IR.pdf>. Accessed 25 May 2015.
- Kangarlouei, J.S., Rezaei. H. & Motavassel, M. (2013). The investigation of the effect of voluntary disclosure on earnings quality and cost of capital in firms listed in Tehran Stock Exchange. *International Journal of Empirical Finance* 1 (1), 1-6
- Leadbetter, C. (2000). *New Measures for the New Economy*, Institute of Chartered Accountants in England and Wales. London
- Neungvanna, U., Pongsupat, T., Sincharoonsak, T.; Bosakoranut, S.; Shoosanuk, C. A., & Chuaychoo, M. (2019). Corporate Social Responsibility Reporting Affecting the Cost of Capital: Empirical Evidence of Listed Companies in the Stock Exchange of Thailand. *Asian Administration and Management Review* 2 (2), 298-310.
- Plumlee, M., Brown, D., Hayes, R. M., & Marshall, R. S. (2015). Voluntary environmental disclosure quality and firm value: Further evidence. *Journal of Accounting and Public Policy*, 34 (4), 336-361.
- Qiu, Y., Shaukat, A. & Tharyan, R. (2016). Environmental and Social Disclosures: Link with Corporate Financial Performance. *The British Accounting Review*, 48, 102-116.
<https://doi.org/10.1016/j.bar.2014.10.007>
- Ramchander, S., Schwebach, R. G., & Staking, K. (2012). The informational relevance of corporate social responsibility: Evidence from DS400 index reconstitutions. *Strategic Management Journal*, 33, 303–314.
- Sanders, W. G., & Boivie, S. (2004). Sorting things out: Valuation of new firms in uncertain markets. *Strategic Management Journal*, 25(2), 167–186.
- Stiglitz, J. E. (2000). The contributions of the economics of information to twentieth century economics. *Quarterly Journal of Economics*, 115, 1441–1478.
- Su, W., Peng, M.W., Tan, W. & Cheung, Y (2016). The Signaling Effect of Corporate Social Responsibility in Emerging Economies. *Journal of Bus Ethics* 134, 479–491 (2016). <https://doi.org/10.1007/s10551-014-2404-4>
- Suto, M. & Takehara, H. (2017). CSR and cost of capital: Evidence from Japan. *Social Responsibility Journal*, 13 (4). 798-816. <https://doi.org/10.1108/SRJ-10-2016-0170>
- Verrecchia, R. (2001). Essays on disclosure. *Journal of Accounting and Economics* 32(1–3), 97–180.
- Virtania, L. O. & Siregar, S. V. (2017). The Effect of Environmental Disclosure on Cost of Equity. *Advances in Economics, Business and Management Research*, 36 (1), 95-103.

- Wagner, T., Lutz, R. J., & Weitz, B. A. (2009). Corporate hypocrisy: Overcoming the threat of inconsistent corporate social responsibility perceptions. *Journal of Marketing*, 73, 77–91.
- Yi Y, Xie B, Zhou L, & Wei Y (2020). Does CSR affect the cost of equity capital: Empirical evidence from the targeted poverty alleviation of listed companies in China. *PLoS ONE* 15(2). Retrieved from <https://doi.org/10.1371/journal.pone.0227952>

Appendix I: Voluntary Disclosure Checklist

Disclosure Items		Firm maximum disclosure Score
A	General Environmental Information	6
1	Total number and volume of significant spills.	1
2	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the organisation's discharges of water and runoff.	1
3	Environmental cost Accounting	1
4	Environmental accident	1
5	Carbon Management/Accounting	1
6	Total weight of waste by type and disposal method.	1
B	Environmental Policy	6
1	Education and training on environment issues	1
2	Statement of commitment to environmental wellbeing	1
3	Describe the approach to managing and reporting on compliance with environmental laws and regulations	1
4	Waste management	1
5	Water Effluent	1
6	Emissions of ozone depleting substances (ODS)	1
C	Environmental Sustainability	6
1	Reduction of energy consumption (as a result of conservation and efficiency initiatives	1
2	Reduction of GHG emissions	1
3	Energy consumption within the organisation.	1
4	Environmental Auditing	1
5	Environmental related award	1
6	Environmental spending and activities	1
D	General Information on Employees Occupational Health and Safety, Career Development, Staff Training and Education	6

1	Education and training	1
2	Managing and reporting on occupational health and safety within the organisation.	1
3	Type of injury and rates of injury, occupational diseases, lost days, absenteeism, and total number of work-related fatalities by region and gender.	1
4	Average hours of training per employee per year (by gender and employee category).	1
5	Percentage of employees receiving regular performance and career development reviews, by gender and employee category.	1
6	Management of Redundancy	1
E	Local Communities Impact and Customers Safety	6
1	Operations with significant actual and potential impacts on local communities	1
2	Information on customer health and safety	1
3	Information on feedbacks or surveys measuring customer satisfaction/complaint	1
4	Improvement in service delivery	1
5	Promos to customers/ raffles/ reward for loyal customers	1
6	Charitable donations and activities	1
F	Discrimination, Philanthropy and General Ethical Policies	6
1	Number of incidents of discrimination and action taken	1
2	Information on freedom of association; Number of grievances about human rights impacts filed, addressed, and resolved through formal grievance mechanisms	1
3	Statement on Discrimination policy and protection of vulnerable groups	1
4	Support for Minority	1
5	Support for public health	1
6	Social welfare (sport, recreation, arts and culture, e.t.c)	1
	TOTAL	36

Source: *Researchers' compilation 2021/ Adaptation of GRI 2016*

THE WELFARE IMPLICATION OF INFLATION, UNEMPLOYMENT AND WAGES IN SUB-SAHARAN AFRICA

Kelvin Osemudiamen Ogbeifun

*Department of Economics,
Faculty of Arts, Mgt. & Social Sciences
Edo State University, Uzairue, Edo State
Email: ogbeifun21.kelvin@edouniversity.edu.ng*

Evelyn Nwamaka Ogbeide-Osaretin

*Department of Economics,
Faculty of Arts, Mgt. & Social Sciences
Edo State University, Uzairue, Edo State
Email: iyokoevelyn@gmail.com; osaretin.evelyn@edouniversity.edu.ng*

Abstract

This study examines the welfare implication of the real wages, inflation, and unemployment nexus, in sub-Saharan African countries from 2001 to 2020. The goal of this study is to analyze the role of wage rate in the unemployment and inflation rates' impact on household welfare in SSA. It adopted the Equal Satisfaction Capacity theory by Pigou as the theoretical framework, while the Panel GMM was employed in the estimation of the variables. The results showed that wage rate, population, and exchange rate have a positive and substantial relationship with household consumption and hence welfare, but inflation, unemployment, and government capital spending had a negative but significant relationship. Furthermore, government final consumption spending has a negative and significant relationship. The study made the following recommendation; the effective employment of macroeconomic policy tools in the control of inflation, an increase in employment rate through a joint public-private partnership in the creation of employment, full encouragement of entrepreneurial activities as well an increase in the real wage rate.

Keywords: Inflation, Wage, Unemployment, Real household consumption per capita, Panel GMM

JEL Classification: C23, I31, J31, J64

Introduction

The macroeconomic policy aims to promote economic growth and development, employment creation, improved living standards, and equal distribution of income in society. Achieving the stated macroeconomic goals would maximize a country's social

welfare function (Afzal & Awais, 2012). Employment outcomes are one of the most important factors in determining the welfare of households and the economy as a whole. This is evidenced by the fact that output growth alone is not a sufficient condition for the improvement of the welfare of the population. The rates of unemployment and inflation have significant outcomes on welfare (Worlanyo, 2020).

However, there are still disagreements about the impact of government policies aimed at increasing employment and real wages on the national economy. While some believe that an increase in employment and wages will increase the level of inflation (obedience to the Philips curve) and even unemployment, in the long run, They argue that an increase in real wages will result in an increase in unemployment as both government and private sectors may find it difficult to keep up with the former number of employees as a result of the labour turnover increase, hence unemployment. As a sequel to these submissions, an increase in real wages is believed to enhance the purchasing power of workers of more demand for goods, thereby aggregating the aggregate demand, which, with an unproportionally aggregate supply increase, will lead to an increase in prices and inflation.

Others argue that an increase in real wages is important to increase people's standard of living (Babalola, 2019). Assuming that the growth of real wages ensures labour productivity which is a necessary condition for long-term macroeconomic stability, the competitiveness of the country is preserved and inflationary pressures are limited, hence averting the wage-price spiral risk. In recent years, it has been highlighted that skilled labour shortages, rapid urbanization, gradual transformation of the "grey" economy into official economic activity, the rapid productivity growth of the tradable goods sector, spillovers from terms-of-trade shocks, and loose public sector wage policy are possible factors driving real wage growth above labour productivity (Cincibuch&Podpiera, 2016).

However, there are regional variations in the real wage, inflation, and welfare effects across the globe. The Sub-Saharan African economy has remained underdeveloped for a long period, despite some countries being blessed richly with human and natural resources. Welfare in Sub-Saharan African countries has been relatively lower than in other regions. For instance, in 2021, of the 46 nations on the UN list of least developed countries, 33 are in Sub-Sahara Africa. More than half the world's poor live in SSA. While there has been a global fall in poverty rates since 1990, the poverty rate in SSA is still as high as 40%. Absolute poverty increased from 288 million in 1981 to 490 million in 2020 (Schoch & Lakner, 2020; United Nations Conference on Trade and Development, 2022). The region was also found to have the highest rate of youth unemployment at 50% in 2012 as compared to other regions and a total unemployment rate of 6.23% in 2018.

This increased to 6.28% in 2019 and 6.63% in 2020 (World Development Indicator, 2020). The inflation rate is also on a rising trend, increasing from 2.73% in 2019 to 3.22% in 2020 and 3.71 in 2021. The growth of wages has varied across Africa. Although wage

employment is limited in many countries, about 26% of the total population is still on wages and salaries, which are often low and stagnant. As a result, it is reasonable to assume that the low wage, low income, high unemployment rate, and high and volatile inflation rate have been having a ripening effect on welfare. It has become imperative to investigate the nexus of unemployment, wages, inflation, and welfare in SSA.

Many studies have examined the impact of inflation and unemployment on growth (e.g., Tenzin, 2019; Gachoki, 2021). Others have examined the impact of unemployment and wages on economic growth or welfare (Mwangi et al. (2017), Khan and Morrissey (2020)). These studies, however, have come up with conflicting results. While some studies found no impact of unemployment on growth, inflation was found to have a significant impact on growth and hence welfare. However, an analysis of one of the linking factors between inflation and economic growth has received less attention and has not been considered, especially for SSA Africa. Knowledge of this will help policymakers in the development of correct policies that will tackle these problems, thereby increasing the welfare of the people in the region. Also, while the various studies have considered the inflation and unemployment economic growth impact, economic growth does not always transform into welfare. Thence, in this research, we aim to fill this gap by extending the existing literature on this matter using SSA data. Given the low welfare level, the rising unemployment and inflation, and the relatively low wages as compared to other regions of the world, it becomes imperative to ask: is the low welfare level a significant function of the high unemployment and high inflation rate? Is the wage rate a contributing factor to the low welfare level? Indeed, this study aimed at analyzing the role of the rate of wage in the impact of inflation and unemployment on household welfare in SSA.

This study commits to the prevailing literature in the following ways: first, the use of a consumption measure of welfare rather than just income or growth of output. Second, as it relates to welfare, the study determines the role of wages in the unemployment-inflation trade-off. Our research findings provide a policy framework to tackle the low welfare problems that have eaten deep into the region. We also devoted an essential component of this study to putting in place the background for long-term and sustainable development for SSA countries.

LITERATURE REVIEW

Conceptual Literature

Unemployment: According to Balami (2006), unemployment is a situation where those who are willing and able to work do not have work to do. According to classical

economists, unemployment is the excess supply of labour over the demand for labour which is often caused by the adjustment of real wages. Thus, unemployment occurs when real wages are more than the market-clearing wage level, resulting in so many people looking for work.

Inflation: is the persistent increase in the general price level within the economy that affects the value of the domestic currency Fatukasi (2017). It is not a one-time event; rather, it must be maintained for a period of time, hence, affecting the value of goods and services in the economy. There are different causes of inflation and these results in the types of inflation. The demand-pull inflation occurs when there is excess aggregate demand over the aggregate supply. Cost-push inflation is the case where there is a high increase in the cost of production. Structural inflation is also another type of inflation as a result of constraints (inefficient production, marketing, and distribution), especially in the productive sectors of the economy (Fatukasi, 2017).

Wages: This is the price paid to labour for the contribution to the production process. Wages can be nominal or real. Nominal wage is the money value paid to labour without taking into account the effect of changes in the market or inflation. Real wage on the other hand is the wage paid to labour that is adjusted for inflation. It shows the purchasing power and the wealth of consumers. It also reveals the level of the standard of living and the welfare state of the people (Afzal &Awais, 2012).

Welfare: according to Pigou, individual welfare is the sum of the utilities derived by an individual from the consumption of goods and services. Social welfare is thus defined as the sum of all individuals' welfare in a society (Pigou, 1935). Hence, given inflation and unemployment, if kept below the rate of economic growth, and real wages increases, the effect will trickle down to the poor thereby increasing their welfare.

Theoretical Literature

In the theoretical review of the connectivity among wages, unemployment, inflation, and welfare, various theories have been put forward. Some of these theories examined these variables in pairs. In pursuit of an investigation into the statistical relationship between unemployment and a country's output growth, economist Arthur Melvin Okun. He noted that a 1% rise in cyclical unemployment leads to a 2% fall in the growth of real GDP. This, however, depends on the country and period (Fuhrmann, 2016). Put in the opposite, a 1% decrease in the unemployment rate over a year results in a 2% increase in the annual rate of real GDP growth. Okun's Law can be measured in two ways and expressed as follows:

The Gap method of Okun's law: this was the first form of the law.

$$Unt - Un*t = b(y_t - y*t) \text{ -----(2. 1)}$$

Where:

y_t = The real output product (GDP)

y^*t = potential level of output

Un_t = Natural level of unemployment

Un^*t = the potential level of unemployment

b = The Okun's coefficient

The first-difference way: this is a reversed form of the law. It helps to show the degree of sensitivity of output to the changes in unemployment.

$$\Delta Un_t = \alpha - b(\Delta Y/Y) \text{-----} (2.2)$$

$$\text{Then } 1/b \Delta Un_t = \alpha - (\Delta Y/Y)$$

This form shows that changes in the rate of unemployment are a function of the real GDP growth rate. It is assumed that increasing output will require more factors input, and hence, resulting in a lower rate of unemployment. Transforming 2.2 into its linear regression model, we have:

$$Un_t - Un_{t-1} = \alpha + b(Y_t - Y_{t-1}) + e_t$$

Where Un_t represents the rate of unemployment at time t , Y_t is the level of real GDP, while e_t is the error term. The parameter b is Okun's coefficient, and it is expected to be negative.

In the investigation of the relationship between inflation and unemployment, the basic theories are **Phillip's Curve and the Augmented Phillip's Curve**. Phillip's curve shows the negative connectivity between the rate of unemployment and the rate of change in money wages which is a proxy for inflation. Hence, a fall in unemployment leads to an increase in inflation. Mathematically, Phillip's curve is given as:

$$\pi = \pi_e - \beta (u - u^*) + v$$

where:

π = inflation

π_e = Expected inflation

β = a measure of the response of inflation to cyclical unemployment

$u - u^*$ = Cyclical Unemployment

v = Supply Shocks

The sacrifice ratio is a major factor in the Phillip's curve. This is the amount of a year's real GDP in percentage that must be given up to reduce inflation by 1 percentage. This is often 5% of the GDP (Fatukasi, 2017).

Empirical Literature

Unemployment, Wages, and Welfare

There is generally no consensus on the impact of changes in wages on employment. This is because wages are seen not only considered as a cost factor for firms but as a substantial

part of aggregate income and aggregate demand. As noted by Jerger and Michaelis (2013), the changes in wages seem to have a significant impact on the employment level, thereby impacting the level of welfare.

Malley and Molana (2017) examined how output, employment, and wages are related. They made use of the G7 countries for the period 1970 to 2014. A supply-side model where there are imperfections in the goods and labour market was used. Findings pointed out that a negative relationship between the output level and unemployment rate was found only in German data.

A similar study was carried out by Mwangi et al. (2017) on the effects of minimum wages on the labour market and income distribution in Kenya made. They employed a single country PEP-1-1 model, and the Social Accounting Matrix static model for Kenya for the year 2009. The findings revealed that wages increase leads to the increase in migration of labour from rural to urban areas. A surge in minimum wages has a negative effect on the incomes of the rural households but will benefit the urban households, thereby increasing inequality. On the other hand, a fall in the real minimum wages increases output and growth of employment. Contrary to Mwangi et al. (2017), Babalola (2019) assessed the impact of an increase in the national minimum wage in Nigeria. The study employed the ARDL method of estimation and an ECM model for the period 1980 to 2019. The national minimum wage was found to have a positive and substantial impact on unemployment and inflation in the short and long run.

Apergis and Theodosiou (2018) found statistical backing for long-run connectivity between employment and real wages using panel data from different OECD countries from 1950 to 2005, which firmly rejects the hypothesis that wages cause employment in the short run. In a more recent study, Khan and Morrissey (2020) investigated the effects of the diversification of income on the welfare of households (measured in terms of food consumption) in Tanzania. The three waves of National Panel Surveys (2008/09, 2010/11, and 2012/13) of Tanzanians that have 3,676 households were used. The study established that increasing diversification will lead to higher welfare. However, there are differences in gender and activity type. Non-agricultural wage employment is clearly beneficial, irrespective of gender, and has had relatively high growth. Non-agricultural self-employment is a welfare-increasing diversification strategy.

Inflation, Unemployment, and Welfare

On the connectivity between inflation, unemployment, and welfare, Frimpong and Oteng-Abayie (2010) investigated the threshold effect of inflation on Ghana's economic growth for the period of 1960–to 2008. The threshold regression models were used. The result revealed that an inflation threshold level of 11% is recommended for Ghana's economic

growth. Inflation above this threshold would seriously affect economic growth. In a study by Saidu and Muhammad (2015), the flow of causality between unemployment, inflation, and economic growth in Nigeria was investigated. The results revealed that inflation Granger causes economic growth. While no causality was found between the unemployment rate and economic growth.

The impact of unemployment on economic growth was investigated by Makaringe and Khobai (2018) for South Africa. They employed quarterly data from 1994 to 2016 in an ARDL regression model. The results of the study showed that unemployment depresses South Africa's economic growth. A recent study was carried out by Gachoki (2021) on the effect of the unemployment rate and inflation on the economic growth of Kenya for the period 1960 to 2019. The study adopted the Vector Error Correction Model in estimating the short-run and long-run effects. The outcome of the results revealed that GDP per capita growth does not seem to have a direct long-term relationship with unemployment, and neither does unemployment have a direct long-run relationship with GDP per capita growth.

Methodology

Theoretical Framework

The study is rooted in the Equal Satisfaction Capacity theory by Pigou (1935). He noted that the maximization of welfare is not through management techniques but by the distribution of resources. He observed that some products have the same effect and benefit for all individuals. hence, "Equal Satisfaction Capacity." Also, he assumed that as the quantity of some products increased, the level of satisfaction would fall. To maximize the overall welfare, the resources should be absolutely equally distributed.

Assuming two enterprises with their satisfactory capacity, the profit maximization objective, requires that $\frac{\delta \pi_i}{\delta \pi_i} = 0$ be satisfied. Hence, the quantity of output of the firms and can be give as

$$Q_1 = \frac{a-c-rq_2}{2}$$

(3.1)

$$Q_2 = \frac{a-c-rq_1}{2}$$

(3.2)

$$Q_1^* = Q_2^* = \frac{a-c}{2+r}$$

(3.3)

The profits of the firms at equilibrium, the consumer's surplus and the social welfare for both firms are:

$$\pi_1^* = \pi_2^* = \frac{(a-c)2}{(2+r)2}, CS^* = \frac{(a-c)2(r+1)}{(2+r)2} \text{ and } SW^* = \frac{(a-c)2(r+3)}{(2+r)2}.$$

For sufficient capacity, the effects of r on the equilibrium is show as:

$$\frac{\delta q^*}{\delta r} = \frac{\delta q^*}{\delta r} < 0, \frac{\delta \pi^*}{\delta r} = \frac{\delta \pi^*}{\delta r} < 0, \frac{\delta CS^*}{\delta r} < 0, \text{ and } \frac{\delta SW^*}{\delta r} < 0.$$

$$-P = +(M/P)$$

Pigou argued that periods of declining prices will bring about a re-distribution of income and a wealth effect to both consumers and firms as purchasing power increases and as a consequence an increase in welfare. This condition is known as the Pigou's effect where

Deflation however must be controlled because the persistent decrease in prices will lead to a liquidity trap and a negative real balance effect. We shan't brood over deflation in this study but rather investigate the role inflation plays on welfare. Using the theoretical basis of the Equal satisfaction capacity, we would investigate the roles income through inflation, wages, and unemployment play on the welfare conditions in sub-Sahara Africa.

Model Specifications

The study uses the model of Jeke and Wanjuu (2019), who studied the economic effect of inflation and unemployment rates on the growth of output in South Africa. Based on our theoretical framework, the model for this study is indicated mathematically as follows:

$$RHCpc = (INF, UNEMP, WAGR, POP, EXCR, GFCE)$$

The linear panel model for this study is stated below:

$$RHCpc_{i,t} = \alpha_0 + \alpha_1 INF_{i,t} + \alpha_2 UNEMP_{i,t} + \alpha_3 WAGR_{i,t} + \alpha_4 POP_{i,t} + \alpha_5 EXCR_{i,t} + \alpha_6 GFCE_{i,t} + U_t$$

Where:

RHCpc = Real Household Consumption Per Capital as a measure of welfare

INF = Inflation rate

UNEMP = Unemployment rate

WAGR = Wage rate

POP = Population

EXCR = Exchange rate

GFCE = Government Final Consumption Expenditure

α_0 = Regression constant

$\alpha_1, \dots, \alpha_6$ = Relevant elasticities

U_t = Error term

The a priori expectation of this paper is rooted in the theoretical basis of Pigou's welfare economics. The a priori between the dependent and independent variables is expressed as:

$$\alpha_1 < 0 \quad \alpha_2 < 0 \quad \alpha_3 > 0 \quad \alpha_4 > 0 \quad \alpha_5 < 0 \quad \alpha_6 > 0$$

Sources of Data and Method of Data Analysis

The model was estimated using the generalized method of moments (GMM). The GMM can rectify difficulties like endogeneity, heteroscedasticity, and cross-sectional dependence

that are frequent in panel data models (Sarafidis, 2008). The study's data came from the World Development Indicators (2020) and World Bank database (2021) for ten sub-Saharan African countries: Kenya, Angola, Burundi, South Africa, Gabon, Nigeria, Cameroon, Tanzania, Sierra Leone, and Ghana. The selection of the countries was rooted in the availability of data. The study covers the period 2001–2020.

PRESENTATION OF RESULTS

Descriptive Statistics

Table 4.1 Descriptive Statistics

	RHCPC	INF	UNEMP	RWAGR	POP	EXCR	GFCE
Mean	1312.194	9.908068	7.936355	29.46615	39053681	899.0512	13.12048
Median	958.5835	6.740937	3.984500	19.12500	25301987	446.0000	12.28598
Maximum	3439.957	152.5610	33.29000	85.87000	2.06E+08	9829.927	31.15769
Minimum	0.000000	-2.814698	1.570000	0.000000	1258008.	0.716305	0.951747
Std. Dev.	958.9170	15.58239	8.121631	24.17471	45243505	1528.286	5.055548
Skewness	0.673625	6.168983	1.583587	1.143797	2.163225	3.273630	0.613123
Kurtosis	2.373721	49.19726	4.127218	3.080459	7.100967	15.68222	3.630091
Jarque-Bera	18.39423	19053.43	94.18011	43.66301	296.1342	1697.545	15.83913
Probability	0.000101	0.000000	0.000000	0.000000	0.000000	0.000000	0.000364
Sum	262438.7	1981.614	1587.271	5893.230	7.81E+09	179810.2	2624.097
Sum Sq. Dev.	1.83E+08	48319.35	13126.22	116298.9	4.07E+17	4.65E+08	5086.155
Observations	200	200	200	200	200	200	200

Source: Author's Computation from E-view 9

Table 4.1 displays the mean, maximum, minimum, and Jarque-Bera (J.B) values for each variable. The information in table 4.1 gives valuable insight into the statistics over time. To begin with, the vast and astronomical disparity between the highest and minimum values in RHCpc, INF, RWAGR, and EXCR indicates that the variables are changing rapidly. This means that the interaction of these factors with the economy has had a significant influence over time. Over time, the variable's mean suggested an extremely high figure. This also suggests that varying average performance is rather significant. The skewness result reveals that all of the variables are positively skewed. The JarqueBera test, on the other hand, confirmed distributional normality in all the variables. This means that all of the variables are distributed regularly.

Correlation Matrix

Table 4. 2: Correlation Result

	RHCPC	INF	UNEMP	RWAGR	POP	EXCR	GFCE
RHCPC	1.000000						
INF	-0.112216	1.000000					
UNEMP	0.839743	-0.155697	1.000000				
RWAGR	0.779939	-0.065921	0.828657	1.000000			
POP	0.272537	0.018877	-0.030551	-0.085436	1.000000		
EXCR	-0.366817	-0.075647	-0.238259	-0.369525	-0.262207	1.000000	
GFCE	0.079211	0.136435	0.234757	0.338390	-0.430813	-0.117636	1.000000

Sourced: Author's Computation from E-view 9

The correlation was utilized to figure out how much multicollinearity there existed. The result showed the absence of multicollinearity between variables given their correlation coefficients which are less than 0.85. Given the low coefficients, the result indicates no concern for multicollinearity among the variables. The results also suggest that RHPC and UNEMP, RWAGR, POP, and GFCE have positive relationships, but INF and EXCR have negative relationships with RHPC.

Panel Data Estimation, Generalized Method of Moments

Table 4.3: GMM Estimation (2SLS instrument weighting matrix)

Variable	Coefficient	t-Statistic	Prob.
INF	-9.204117	-7.071812	0.0000**

UNEMP	-33.51064	-2.858377	0.0047*
RWAGR	5.975642	3.241865	0.0014*
POP	8.36E-06	4.266863	0.0000**
EXCR	0.058093	2.622123	0.0095*
GFCE	-14.69192	-2.167293	0.0315
C	1307.436	8.220761	0.0000
R-squared	0.847652		
Adjusted R-squared	0.843385		
J-statistic	165.2753		
Prob(J-statistic)	0.077491		
Durbin-Watson stat	1.642972		
Instrument rank	117		

*, ** indicate significant at 5% and 1% level of significance respectively

Source: E-view Results

The validity of the result was first determined. From the J-statistics, the diagnostic test statistic, is not zero, indicating that the model is well-fit. The R^2 of 0.847652 showed that about 85% of the total variation of the dependent variable was explained by the independent variables. The result was found to be free from the problem of autocorrelation, given a DW statistic of 1.642972, which is close to 2. On the interaction of the independent variables with the dependent variable, the result showed a positive and significant relationship between welfare (RHCP) and real wage (RWAG), population (POP), and exchange rate (EXCR). On the other hand, inflation (INF), government final consumption expenditure (GFCE), and unemployment were found to have a negative and significant impact on RHCP. The outcomes of inflation and unemployment are in line with expectations. Inflationary pressures from shocks to supply and price increases may prompt disinflationary actions, with concomitant lower production consequences. This discovery is in direct opposition to Blanchard's observations (2016) but is consistent with Frimpong and Oteng-Abayie (2010) observations in Ghana, which indicated that inflation significantly harms economic growth in Ghana. The estimates revealed that unemployment has a major negative impact on household consumption and welfare, with unemployment having the greatest magnitude. This is on par with Maringe and Khobai

(2018), for a study on South Africa's economic performance. It is, however, inconsistent with the studies of Tenzin (2019) in Bhutan and Gachoki (2021) in Kenya, who found no impact of unemployment on economic growth, while the studies by Banda, Ngirande, and Hogwe (2016), who found a boost of South Africa economic growth by unemployment. Also, inconsistent with Saidu and Muhammad (2018) who found that unemployment boosts economic performance in Nigeria.

The real wage rate was revealed to have a positive and substantial impact on real household consumption per capita. This is in line with economic expectations but contradicts the conclusions of Babalola, (2019). However, this is consistent with the studies done by Khan and Morrissey (2020), who investigated the effects of income diversification and household welfare in Tanzania.

The exchange rate and population were found to have a positive and substantial impact on real household consumption per capita. The outcome of the relationship between the population and welfare is contrary to our expectations. An increase in household size and population is expected to reduce welfare as it reduces consumption per capita, increases dependency rates, and hence lowers welfare. Population growth, on the other hand, has been argued to increase labor supply and productivity, all else being equal. Economists have noted that depending on the rate of rising (little or huge) and whether it is above or below the competitive equilibrium pay, the effect might be considerable or minor. In several Sub-Saharan African nations, such as Nigeria, the rate of pay rate increases has been fairly substantial, despite the fact that it has not been consistent and frequent. The most recent rise in 2019 was over 67%. As a result, in economies like Nigeria, the impact is expected to be favorable and large.

Policy implication, Recommendation and Conclusion

This study examines the implications of real wages, inflation, and unemployment on welfare in sub-Saharan Africa. The GMM method of estimation was employed for the period 2001 to 2020.

The following are the policy implications and recommendations of the result.

1. The results show that the real wage rate has a positive and substantial impact on welfare. The finding of the positive effect of wage rate on household welfare disagrees with the finding of Babalola (2019), who established that an increase in wage rate can cause a high rate of unemployment that may result in low welfare. Hence, an increase in real wages is recommended. However, it is also recommended that the increase in real wages be matched with productivity so that there will be enough aggregate supply to match the aggregate demand from the increase in real wages, thereby checking inflation. Finally, in order to increase employment, a deliberate effort should be made to promote labour-intensive production processes, notably in the real sector.

2. The result also revealed that inflation rates in Sub-Saharan Africa have a lower significant impact on household consumption expenditure. This conclusion might be explained by the fact that inflation increases uncertainty, which slows economic development. Reduced inflation in Sub-Saharan Africa can assist or spur economic growth and reduce unemployment, thereby increasing welfare by boosting RHCpc.
3. Unemployment, according to the outcome, was also found to have a negative impact on welfare. Hence, the study recommends a reduction in the unemployment rate. However, in the creation of employment, it is recommended that labour productivity be enhanced, particularly by efficient human capital development.
4. Government final consumption expenditure was found to have a negative, substantial impact on welfare. This can be attributed to the fact that government expenditures in SSA are not prioritized toward human capital development, which will promote productivity, growth, and an increase in welfare. Hence, this study advocates an increase in productive government expenditure, particularly in the educational and health sectors.

Conclusion

In Sub-Saharan Africa, the unemployment problem has been a major issue of concern. The outcome of this study revealed that unemployment has a strong and negative impact on real household consumption per capita (RHCpc), which was the proxy for welfare. A control on variables with a negative influence on job creation and real GDP is required to address the problem of unemployment in Sub-Saharan Africa. Three variables have been found to have a positive relationship with RHCpc: real wage rate, population, and exchange rate. The population can help Sub-Saharan Africa solve the problem of a critical skills deficit, hence reducing unemployment in the region and increasing wellbeing. As expected, inflation rates in Sub-Saharan Africa have a lowering effect on RHCpc.

References

- Afzal, M, &Awais, S. (2012). Inflation-unemployment trade off: Evidence from Pakistan. *Journal of Global Economy*. 8: 21-32.
- Apergis, N &Theodossiou, I. (2018): "The employment-wage relationship: Was Keynes night afterall?" *American Review of Political Economy*, 6 (1): 40 – 50.
- Babalola, A. (2019). Impact of national minimum wage increase on unemployment and inflation rates in Nigeria: An empirical analysis. *Amity Journal of Economics*, 4 (1), (17-34). <https://amity.edu/UserFiles/admaa/2b7c4Paper%202.pdf>
- Balami, D.H. (2006) Macroeconomic Theory and Practice. Salawe Prints, Off Leventies, Wulari, Maiduguri

- Banda, H., Ngirande, H, &Hogwe, F. (2016). The impact of economic growth on unemployment in South Africa: 1994–2012. *Investment Management and Financial Innovations*, 13(2):246-255.
- Bayo, F. (2005). Determinants of inflation in Nigeria:An empirical analysis.*International Journal of Humanities and Social Science*,1,(18): 262-271.
- Cincibuch, M.&Podpiera, J. (2016): "Beyond Balassa-Samuelson: Real appreciation in tradables and transition countries", *Economics of Transition*, 14 (3): 547–73.
- Epetimehin, F.M.&Obafemi, F. (2015). Operational risk management and the financial sector development: An overview. *International Journal of Economics, commerce and Management*, 3(3), 1-11.
- Fatukasi, B. (2017). Determinants of inflation in Nigeria: An empirical Analysis. *Int. J. Humanit. Soc. Sci. Special issue Bus. Soc. Sci.* 262- 271.
- Frimpong, J. M. &Oteng-Abayie, E. F. (2010). When is inflation harmful? Estimating the threshold effect for Ghana. *American Journal for Economics and Business Administration*, 2(3): 232-239. Available at <https://doi.org/10.3844/ajebasp.2010.232.239>
- Fuhrmann, R. (2016). Okun'slaw: Economic growth and unemployment** viewed 27 March 2019, from <http://www.investopedia.com/articles/economics/12/okuns-law.asp>.
- Gachoki, M. N. (2021). The implication of inflation and unemployment on economic growth in Kenya. *Strathmore University*.<http://hdl.handle.net/11071/12560>.
- Jeke, L. &Wanjuu, L. Z. (2021). The economic impact of unemployment and inflation on output growth in South Africa. *Journal of Economics and International Finance*.13(3): 117-126.
- Jerger, J. &Michaelis, J (2013): "Wages hikes as supply and demand shocks". *Macroeconomics*54: 434 – 457.
- Khan, R. &Morrissey, O. (2020). Income diversification and household welfare in Tanzania 2008-13. *United Nations University World Institute for Development Economics Research*. DOI: 10.35188/UNU-WIDER/2020/867-2.
- Makaringe, S. C.&Khobai, H. (2018). The effect of unemployment on economic growth in South Africa (1994-2016). *MPRA Paper*. P 85305.
- Malley, J.&Molana, H. (2017). The Relationship between output and unemployment with efficiency wages. *German Economic Review*, 8(4): 561-577. DOI: 10.1111/j.1468-0475.2007.00418.x.
- Mwangi, T., Simiyu, F. N., Beyene, L. M. &Onderi, A. (2017). The effects of minimum wages on the labor market and income distribution in Kenya: A CGE analysis (Working Paper MPIA 2017-22). Partnership for Economic Policy. <https://ssrn.com/abstract=3159371>
- Ogwumike, F.O. (2003). Strategy for reducing unemployment in Nigeria: The Role of informal sectors.*International Journal of Capacity Building in Education and Management*, 2(1): 32-44.

- Osinubi, T. (2005). Macroeconometric analysis of growth, unemployment and poverty in Nigeria. *Pakistan Economics and Social Review* 43(2):249-269.
- Pigou, A. C. (1935), *Economics in Practice*, London: *Macmillan*.
- Saidu, B. M. & Muhammad, A. A. (2018). Do unemployment and inflation substantially affect economic growth? *Journal of Economics and Development Studies* 3(2):132-139. DOI:10.15640/jeds.v3n2a13.
- Sarafidis, V. & Robertson, D. (2009). On the impact of error cross-sectional dependence in short dynamic panel estimation. *The Econometrics Journal*. 12, (1); 62-81. Oxford University Press.
- Schoch, M & Lakner, C (2020): The number of poor people continues to rise in Sub-Saharan Africa, despite a slow decline in the poverty rate. World Bank. <https://blogs.worldbank.org/opendata/number-poor-people-continues-rise-sub-saharan-africa-despite-slow-decline-poverty-rate>
- Simpson, S. D (2013). Macroeconomics: Unemployment. Viewed 27 March 2019, from <http://www.investopedia.com/university/macroeconomics/macroeconomics8.asp>
- Tenzin, U. (2019). The nexus among economic growth, inflation, and unemployment in Bhutan. *South Asia Economic Journal*, 20 (1): 94-105.
- United Nations Conference on trade and Development (2020). UN list of least developed countries. <https://unctad.org/topic/least-developed-countries/list>
- Worlanyo, A. J (2020): Inflation, output and unemployment trade-offs in Sub-Saharan Africa countries. Munich Personal RePEc Archive 31 May. Paper No. 100906. https://mpira.ub.uni-muenchen.de/100906/1/MPRA_paper_100906.pdf
- World Bank database. (2021): World development indicators (2020).

FAMILY COMMUNICATION PATTERN AND PARENTAL ATTACHMENT: A THEORETICAL PERSPECTIVE ON INSECURITY IN NIGERIA

Oluwadare Oladipo Oguntomisin

Department of Mass Communication,

AdekunleAjasin University,

Akungba-Akoko, Ondo State.

E-mail address:tomisindare@yahoo.com

ABSTRACT

Nigeria has been grappling with insecurity as national "epidemic" since the regime of President Goodluck Jonathan, when Boko haram become a national threat. Many lives and properties have been destroyed. In response to the security challenge, military personnel have been deployed to overpower the insurgents where they had hoisted their flag. Using military force to combat insurgency and other forms of insecurity have recorded minimal success, as it is self-evident that these insurgents, most probably in their prime, are daredevils who intermittently recruit youths through brainwashing. The complexity of insecurity in Nigeria requires a multi-disciplinary approach---one which underscores potential causalities of insecurity. Failure to decimate insecurity through military might in the past few years not only justifies the need for robust approach in dealing with insecurity, but validates the fact that deploying law enforcement agents alone to address insecurity will yield minimal success. Engaging familial factors which contribute to the development of juveniles is another way to address criminality and insecurity. This paper argues that interrogating the interaction between family communication patterns and parental attachment as risk factors in juvenile delinquency holds potential in combating insecurity in Nigeria at the macro-level.

Keywords: Family Communication, Parental attachment, Juvenile delinquency, Insecurity

Introduction

The current security situation in Nigeria is worrisome (Varrella, 2021). For instance, cases of rape as well as ritual killings and theft have been linked to adolescents. In addition, there was massive looting of properties by youths in their early adolescence during the end SARS protest. Security reports also indicate that criminal activities such as armed robbery, kidnapping and even banditry are often carried out by young people in their early and late adolescence. The surge in crime committed by young people across the South West, North East, South East, Nigeria, has become a concern to policy makers and stake- holders on national security and deliberations on how to address insecurity across

the nation should center on identifying plausible factors which engender juvenile misconducts in order to manage vices committed by young people now that it is becoming clearer that military actions against insecurity seem not to be yielding desirable results. This paper argues that tackling insecurity in Nigeria should reckon with the relationship between family communication, parental attachment and peer association and its potential in addressing delinquency in children.

Family Communication, Parental Attachment And Peer Association: The Nexus

One way of dealing with insecurity in Nigeria is to come to terms with factors that precipitate delinquency in juveniles. Specifically, one must understand the causal or correlational relationship between juvenile delinquency and probable risk factors in order to deal with delinquency problem in juveniles before this class of young people grow to become adult criminals. Sociologists contend that the family is key in the study of juvenile delinquency, because of the direct influence of parents on children (Farrington, 2005). The argument is that parents are expected to set a standard of behaviour by rewarding positive behaviours and awarding punishment for negative ones, thereby discouraging children from juvenile delinquency. Parents can prevent or abet juvenile delinquency by their insistence on pro-social behaviours or lack of it in parent-child conversations. Furthermore, some studies traced the etiology of delinquency to the failure of parents to curb delinquent behaviours of their children by leaving them to their own devices or by not engaging their children in constructive conversations (Stewart, Livingston, Dennison, 2008; Davalos, Chavez & Guardiola, 2005; Farrington, 2005). Therefore, when parents fail to engage their children in pro-social talks, especially in the formative years of their children, it opens doors to other sources of influence which may not contribute positively to their development.

Parental control as manifested through punishment for acts of delinquency and insistence on prosocialbehaviour stands as an effective way for the development of juveniles. This way of managing juvenile development is effective when situated within positive parent-child relationship. A few studies have shown that parental control within positive parent-child relationship plays a role in decreasing the progression of misconducts in juveniles from adolescence into adulthood (Bui, 2008; Smith, Lalonde & Johnson, 2004; Griffin, Botvin, Scheier, Diaz, Miller, 2000). Parental control will work as a buffer against developing delinquent tendencies if it makes children to give consideration to the hurts and damage that indulgence in potential acts of delinquency brings to the relationship between parents and children, provided there is an attachment to parents. Parental control as buffer against developing anti-social behaviour minimizes the influence of attitudes, motivation and rationalization favourable to delinquency that a child's peer group may supply to him or her and maximizes the motivation for pro-social behaviours as advocated and admonished by pro-social parents. This approach at managing delinquency is effective in parent-child relationship, where children see their parents as

involving, engaging, and interested in their wellbeing and prospects in life. In other words, the effectiveness of this preventive structure may be compromised if the perceptions of these qualities are lacking.

Communicating a sense of involvement, engagement and interest in a child in order to bring about a close tie with children is essentially the responsibility of parents. Therefore, how well parents handle communication with a child influences whether the pendulum of correction tilts towards reformation/formation of character or towards total rejection of pro-social behaviour or whether peer association will be the dominant influence in a child's life. This assertion is based on a study which reveals that parent-child communication significantly influences children's behavioural outcome due to its effect on self-esteem and life satisfaction (Clark, 2015). However, parent-children relationship characterized with criticism and parental rejection puts young people at risk of depression, aggression and many risky behaviours (Clark, 2015). Poor parent-child relationship also puts a lot of emotional stress on the children, which could eventually lead to weakening of attachment between parents and child.

In this paper, we construe parental attachment, as ease of communication with parents indicative of affection towards parents, which may determine the extent to which children tend to look out to their peers to meet their need for communication. Primary socialization theory states that if the dominant source of influence in a child's lives is the peer, there is a high tendency for the child to be influenced by delinquent sub-culture, making a case for a relationship between family communication and delinquency as mediated by parental attachment (Oettingand Donnermeyer, 1998). Where peer association is strong, it could be an indication that parental attachment and parental influence may have collapsed. Whereas a child with *secure* attachment to parents tend to have a close tie with parents, a child with *insecure* parental attachment tends to create a strong bond with peers and less attachment with parents. In the long run, such a child's peers may become the dominant source of influence in the child's life.

Family Communication Enables Parental Attachment

Two distinct ways by which parents engage children at home have been identified: conversation orientation and conformity orientation (Koerner& Fitzpatrick, 2002). These two orientations are geared towards providing instructions, reprimand and correction for the development of juveniles. Conversation orientation is the degree to which parents permit children to participate in a dialogue that concerns the family and children. Conversely, conformity orientation is the degree to which parents insist on compliance with command and instructions directed at children with no liberty for a dialogue. These two orientations (family communication orientations) reflect the modes of passing instructions from parents to children in an overwhelming consciousness of the authority

of parents and could speak about the manner in which relationship with children are handled by parents.

Conversation orientation, when adopted by parents, could engender trust, openness, sincerity, impression of a sense of involvement and commitment to children and could lead to higher level of parental attachment and lesser degree of peer association such that the dominant influence of a child's behaviour is determined by the parents. Because conversation orientation permits children to freely participate in family discussion under a relaxed atmosphere, children can perceive themselves as important part of the family--- and this may contribute to the development of attachment to parents. Under such atmosphere, parents may wish to underscore certain conducts of their children wish worry them and fall far beneath public standards of decency.

However, what may not be guaranteed in conversation orientation is immediate compliance. As observed by Okorodudu (2010), communicating instructions without stiff insistence on compliance from a child may be counter-productive. It is a possibility that a child may see his parents as weak, lacking direction and careless in correcting his or her behaviour. Besides, in Yoruba socio-cultural environment, there are no sufficient evidences suggesting that friendly conversation with a child on pro-social behaviours is potent enough to deter the child from wrongdoing.

Conformity orientation is the interpersonal communication between parents and child where the child has little or no room for give-and- take. This orientation is rooted in an authoritarian parenting style philosophy which embraces absolute compliance to instructions by parents. A study revealed that this philosophy facilitates correction in children in Asian and Indian societies (Ang and Goh, 2006). Adopting this mode of communication might guarantee compliance, but it stands a chance of creating an unfriendly and frigid parent-child relationship. Since parental attachment is facilitated under an environment of warmth and involvement, it is logical to assume that conformity orientation may enhance weak parental attachment and lead to increased peer association.

Parental Attachment As A Precursor To Delinquency In Children

Since the smallest unit of the society is the family, it is rationale to think that matters of insecurity can be addressed at this level with correct and right discipline of a child. When parents apply proper machineries in socializing a child, there is tendency for the child to adhere to prosocial values even in the face of temptations. Failure of parents to instill prosocial values in their children is a manifestation of crimes ranging from ritual killings, rape, armed robbery, 'organized' kidnappings that have decimated our society to a lowest level of morality, ruining all forms of economic opportunities opened to us as a nation. Raising a child through the apt family communication pattern will engender parental

attachment. Conformity and conversation orientations have their places in socializing a child. A high level of conformity orientation may yield temporary results in terms of compliance, but such way of handling a child may lead to weak or insecure parental attachment. However, applying conversation orientation strictly in raising a child may be counterproductive. The question of what interactional approach is appropriate in developing parental attachment is a function of the uniqueness of the environment where a child is raised. Raising a child with a high degree of conformity orientation will instill fear in a child, but progressively produce rebellion if the reason for demanding compliance with a measure of force is not explained to the child. Therefore, dominant conformity orientation in parent-child interpersonal communication is incapable of producing a sense of care, sensitivity and concerned to the wellbeing of a child that engenders parental attachment without a touch conversation orientation that provides the 'why' behind the command. On the contrary, dominant conversation orientation in interpersonal relationship between parents and a child presents a possibility for an environment where parents can explain and demonstrate the need for a child to embrace pro social behavior. A dominant conversation orientation and a measure of conformity orientation will create a room for parental attachment to develop. A conversation orientation is naturally endemic to a sense of friendliness that could convince a child of the love and concern of his parents, thereby creating parental attachment. When a child commits an offence, either intentionally or otherwise, adopting the conversation orientation to explicate the consequences of such behavior on the child and on the recipients of the ill-behaviour and the society leaves a tendency for the child to consider the emotional trauma of such behavior on his or her parents as well as the strain of such on the relationship between him/her and the parents.

A child groomed in pro-social values will uphold them in the midst of tempting deviant peer practices. This is what is called virtual supervision. Virtual supervision is a consciousness of the presence of parents in a child's mind which prevents the child from anti-social behaviour on the basis of consideration of the response of his or her parents to his or her intended behaviour. Virtual supervision is created through intimacy of communication (Hirschi, 1969). Youths who share experiences with their parents on a regular basis are more likely to consider the response of their parents before engaging in proscribed activities. Juveniles' consciousness of the negative influence of juvenile delinquency on parent-child relationship is a strong preventive measure against juvenile delinquency.

Because virtual supervision is an indirect way of controlling delinquency, its potential as a preventive factor against delinquency depends on intimacy of communication. (Patchin and Hinduja, 2006). In much the same way that virtual supervision works for conventional parents as protective factor, it also works for parents with positive definition to delinquency in that parents involved in deviance behaviour usually do not want their children to grow to become delinquent like them. Other scholars have argued against this

point, stating that parents who commit crimes raise children who later grow up to become delinquent like them (Wright and Wright, 1993). Although the possibility that adult offender may reinforce delinquent behaviour of their children makes a lot of sense, studies in delinquency is replete with abundant evidence suggesting that juvenile delinquency is learnt through association with delinquent peers as a result of weak attachment to conventional parents.

What creates a contact with delinquent sub-culture is a weak bond or attachment with parents, which could be caused by the manner in which parents communicates with his or her children. A lack of communication of affection, care, and love by parents can convince a child that his or her parents do not care. A perception of this notion gradually will create a gap between a child and his or her parents, manifesting in an emotional distance, lack of sympathy and empathy for parents. Because of the need to associate and have close ties, these kind of children will find solace with peers that sympathize with their emotional bankruptcy, providing shelters, self-esteem, and a sense of community lacking in their families. If the peers with which a child associate is deviant, the child will also become deviant; however, if the child associate with pro-social peers, the child may not become delinquent. Primary socialization theory postulates that when family-child bonds are strong, most children will develop pro-social norms that will make it easier to select peer cluster that share norms in agreement with society (Oetting&DonnerMeyer, 1998). The theory further argues that when a child's bonds with parents are weak, primary socialization during adolescence may be dominated by peers, most probably delinquent peers. Furthermore, when the dominant primary source of socialization is the peer, due to weak bond between parents and a child, it is a possibility that a child will select peers who are pro-social. However, PST strongly theorizes that such possibility is very unlikely, stressing that much of the time, adolescents with weak bonds to family and school seek out or are attracted to youths who are having problems, and hence become delinquent as a result of wrong association (Oetting&DonnerMeyer, 1998). Primary socialization theory therefore assumes that peer association is a precursor of delinquent behaviour in juveniles.

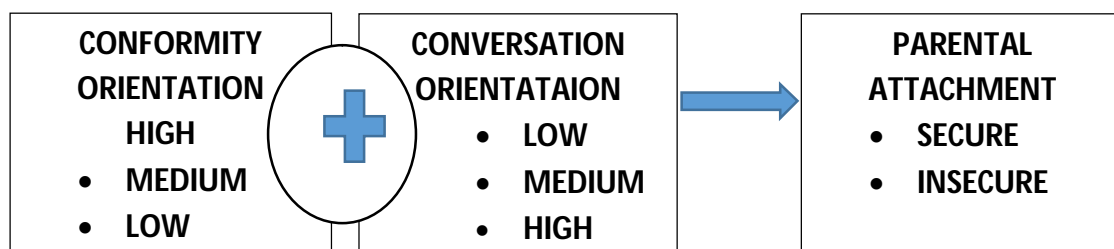
The Submissions of the Author

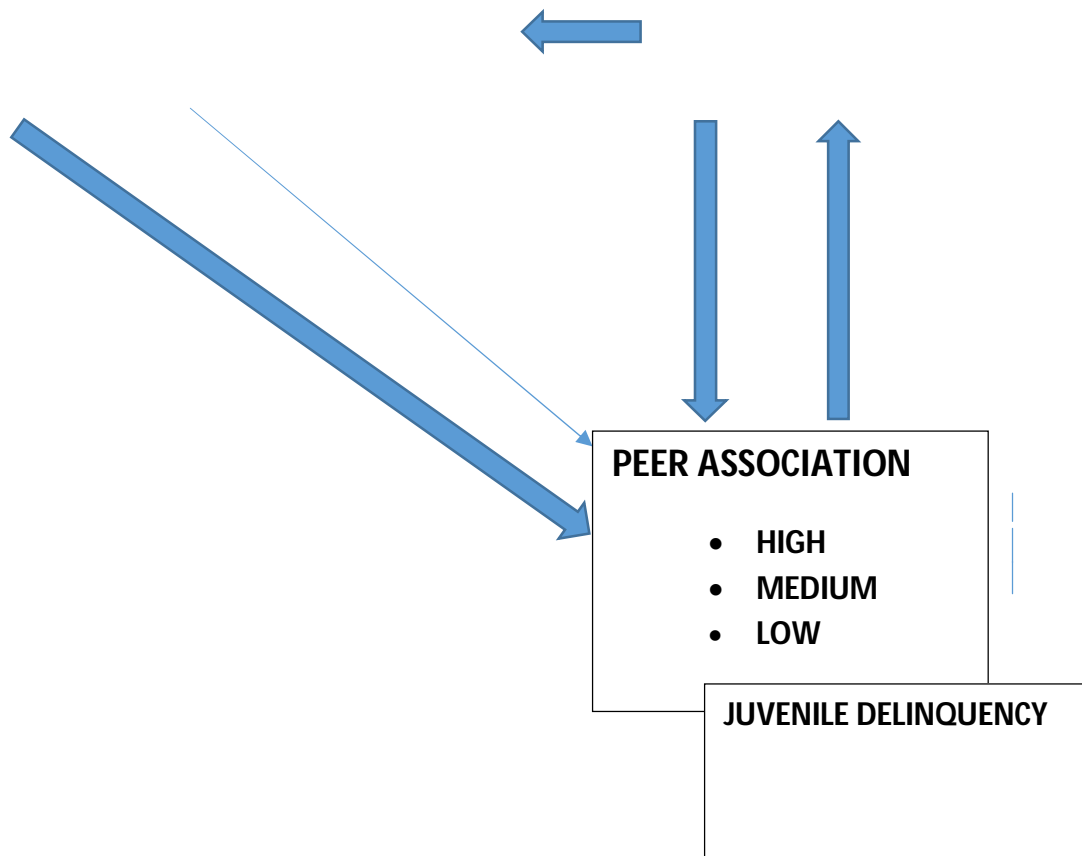
The paper indicates a relationship between family communication, parental attachment, peer association and juvenile delinquency theoretically. If insecurity must be addressed holistically, it must touch on delinquency in juveniles as delinquent juveniles could grow to become adult criminals. Besides, addressing juvenile delinquency is a smart way of tackling insecurity. Furthermore, appropriate family communication pattern should be deplored in engaging juveniles in correcting and training a child in pro-social values. While not opposing the conformity orientation family communication pattern, the author holds the view that a dominant conversation orientation and a light degree of conformity

orientation can produce parental attachment that can prevent the development of delinquency in juveniles. Engaging a child in a friendly atmosphere causes them not to become uptight and stay aloof emotionally from parents---but create an environment where the child can self-disclose a number of challenges he or she is facing. Becoming a friend to one's child through the creation of an environment where both parents and children can freely communicate enables parental attachment and facilitates socialization of prosocial ideals as well as aids a sense of obligation to parents. Parents are able to deal with the challenges facing their children when such are brought up for discussion in a friendly communication atmosphere. This is the easiest way to prevent delinquency in children: parents should create avenue for parental attachment by enabling the best way of engaging their children so as to whittle the influence of delinquent sub culture.

Below is a theoretical model showing the relationship between family communication, parental attachment, peer association and juvenile delinquency as argued in this paper. This model visually presents the trajectory of delinquency. Instilling pro-social values is possible with positive interaction between parents and children in which gratifications are offered for good deeds and rebukes are awarded for misdeed. This small unit, as it were, holds potential for determining whether or not a child will grow further in delinquency. Parental attachment is formed on the basis of the quality of parents-children interaction. A weak parental attachment creates a void that engenders a quest for peer association, weakening the strength of influence of parents on child. Thus, parents attempt at effecting change in the delinquent acts of a child becomes fruitless. This is a vulnerable moment in a child's life. Accordingly to primary socialization theory, if the peers become the dominant source of influence in a child's life at a formative years, there is a high probability that the child will become delinquent. The theory claims that, although it is a possibility for a child to associate with non-delinquent peers when attachment with parents has collapsed, it is rare, as most times, the child in this situation usually associates with peers with problem behaviours. The last contact with delinquency in children is delinquent peers. A high level of peer influence increases the possibility for delinquency in children.

Family Communication Orientations





Conclusion

The role of family in security is critical as it is the small unit of the society. Some of the criminals causing insecurity in our nations can be traced to their families. It is believed that tackling insecurity by considering various avenues that engender criminality is a non-military way of decimating insecurity. Policy makers should engage religious bodies and civil societies on the need for parents to take the upbringing of their children seriously through appropriate parent-child communication. Engaging familial factors, such as parent-child communication, in the development of juveniles is positive way to raise responsible citizens.

References

- Ang, R.P.H & Goh, D.H.L (2006). Authoritarian parenting style in Asian societies: A cluster analytic investigation. *Contemporary family Therapy*, 28(1) pp 131-151
- Bui, H. N. (2008). Parent-child conflict, school troubles and differences in delinquency across Immigration generations. *Crime & Delinquency*, 55(3), 412-441.
- Clark, M. A. 2015. Family communication patterns and adolescent emotional well-being: Cross classification of mother child and father-child interactions. Thesis. Oregon State University
- Farrington, D. P. (2005). Childhood origins of antisocial behaviour. *Clinical Psychology & Psychotherapy*, 12(3), 177-190, doi: 10.1002/cpp.448
- Griffin, K. W; Botvin, G. J; Scheier, L. M; Diaz, T & Miller, N. L. (2000). Parenting practices as predictors of substance use, delinquency, and aggression among urban minority youth: Moderating effects of family structure and gender. *Psychology of Addictive Behaviours*, 14(2), 174-184.
- Hirschi, T. (1969). Key idea: Hirschi's Social Bond/Social Control Theory. *Criminology and Criminal Justice*, 55-69
- Koerner, A.F. & Fitzpatrick, M.A. (2002). Understanding family communication patterns and family functioning: the roles of conversation orientation and conformity orientation. *Annals of the International Communication Association*. doi:10.1010/23808985.2002.11679010
- Oetting, E. R & Donnermeyer, J. F. (1998). Primary socialization theory: The etiology of drug use and deviance. *Substance Use & Misuse* 33(4), 995-1026.
- Okorodudu, G. N. (2010). Influence of parenting styles on adolescent delinquency in Delta central senatorial district. *Edo Journal of Counselling*, 1(3) 58- 83
- Patchin, J. W. & Hinduja, S. (2006). Bullies move beyond the schoolyard. *Youth violence and Juvenile justice*. 4(2) pp 148-169.
- Smith, A. ; Lalonde, R.N. & Johnson, S. (2004). Serial migration and its implications for the parent-child relationship: A retrospective analysis of the experiences of the children of Caribbean Immigrants. *Cultural Diversity and Ethnic Minority Psychology*, 10(2), 107-122
- Stewart, A.; Livingston, & Dennison, S. (2008). Transitions and turning points: examining the links between child maltreatment and juvenile offending. *Child Abuse & Neglect*, 32(1) 51-66, doi:10.1016/j.chiabu.2007.04.11
- Varrella, S. (2021, January 10) . Crime in Nigeria: statistics and facts. Retrieved July 20, 2021 from: <https://www.statista.com/topics/7491/crime-in-nigeria/>
- Wright, K.N and Wright, K.E. (1993). Family life and delinquency and crime: A policymaker's guide to the literature. Retrived October 19, 2020 from: <https://www.ncjrs.gov/pdffiles>

CEO ATTRIBUTES AND FINANCIAL REPORTING QUALITY AMONG DEPOSIT MONEY BANKS LISTED IN NIGERIA STOCK EXCHANGE

Agbonrha-Oghoye Imas Iyoha

Department of Accounting,
Edo State University Uzairue, Edo State, Nigeria
E-mail: iyoha.agbonrha@edouniversity.edu.ng

Sadiq Oshoke Akhor

Department of Accounting,
Edo State University Uzairue, Edo State, Nigeria
Email: akhor.sadiq@edouniversity.edu.ng

Abstract

The paper examines the relationship between Chief Executive Officers' (CEO) attributes and financial reporting quality of Deposit Money Banks (DMBs) listed in the Nigerian Stock Exchange as at 31st December, 2020. The study is motivated by the inadequate measurement of financial reporting quality used in prior studies, which does not reflect the various dimensions of quality financial information contained in the conceptual framework of the International Accounting Standards Board (IASB). The inadequate measurement of financial reporting quality may have been responsible for the vacillating nature of findings in prior empirics. The study adopts longitudinal research design. The longitudinal research design is suitable because it involves repeated observations of the same subjects over a period of time. The study took a census of the entire thirteen (13) DMBs listed in the Nigerian Stock Exchange between 2010 and 2020. Secondary data were sourced from the audited annual report of the entire thirteen (13) DMBs. The study uses the panel estimation technique. The choice of the estimation technique is due to its ability to address the heterogeneity problem associated in a cross section study. The estimation result reveals that CEO share ownership, financial expertise and tenure exhibit inverse relationship with financial reporting quality. CEO share ownership and financial expertise show significant impact at 5% while CEO tenure shows insignificant impact at 5%. Based on the findings, the study concludes that CEO's attributes do not enhance financial reporting quality and as such CEOs have the inclination to widen the information gap with shareholders. This is in tandem with the agency theory. Against this backdrop, more concerted effort should be made to contain the agency problem that exist between CEOs and shareholders in order to further strengthen the board of directors.

Keywords: Financial reporting quality, CEO tenure, Share ownership, CEO financial expertise

Introduction

The primary objective of financial reporting is to provide information that is useful to the users of such information. The decision useful orientation hinged on providing quality financial reporting information because it influences capital providers and other stakeholders in making investment, credit and similar resource decision, thereby enhancing market efficiency (Van Beest, Braam&Boelens, 2009). The corporate collapse across major countries such as the United States of America (Xerox, Enron, WorldCom, Health South etc.), Europe (Parmalat, Vivendi etc.) and in Asia (Satyam Computer Services, Sino-Forest etc.) in the early 21st Century re-awakened the quality of audited financial reports produced by board of directors. The case is not different in Nigeria, specifically the failure of major financial institutions such as Oceanic and Intercontinental banks Plc. just to mention a few. The failure of these corporations has largely been attributed to lax corporate governance system in place. According to I. Beslic, D. Beslic, Jaksic and Andric (2015), the reasons for the failure ranges from allowed creative shaping of financial results to misrepresentation of financial statement. Herath and Albarqi (2017) posited that the worldwide increase in accounting scandals in the early 21st Century pointed to weaknesses in financial reporting quality. It is believed that the roles played by the Chief Executive Officer (CEOs) of these corporate bodies contributed to their corporate collapse, despite the existence of board of directors. This suspicion is confirmed by the provision of the Sarsbanes-Oxley (SOX) Act, 2002 that CEOs and Chief Financial Officers (CFOs) must personally certify their company's financial statement and they are subject to criminal penalties for violation. This has raised questions on the need to investigate some key players such as CEOs attributes within the corporate governance structure.

There have been a considerable interest in global accounting framework, particularly, the *Conceptual Framework for Financial Reporting, 2010* issued by the IASB, which details out the various dimension of quality financial information. However, myriad of empirical literature have continued to adopt indirect and non-comprehensive measures such as accruals models, value relevance models, beating analyst forecast, financial restatement etc. to operationalize financial reporting quality (Alzoubi, 2014; Baba, 2016; Ellili, 2013; Elmessaoudi, 2015; Francis, Huang & Zhang, 2004; Handayani, n.d ; Huang, Rose-Green & Lee, 2012; I. Beslic, et al., 2015; Kim & Yang, 2014; Mitsuda, n.d.; Teshima&Shuto, 2008; Zhang, 2007). In addition of being a non-comprehensive measurement tool, it contradict the need to harmonize accounting practices globally through the prescribed single set of accounting standards. The aforementioned proxy of financial reporting quality as used in most studies do not take into consideration the qualitative characteristics of financial information as contained in the International Accounting Standards Board (IASB) conceptual framework. Consequently, do not provide a direct and comprehensive evidence concerning the quality of financial reporting information and its dimensions of decision usefulness (Healy &Wahlen, 1999). Therefore, this study addresses the inherent weakness of most prior empirics by operationalizing financial

reporting quality based on the prescribed qualitative characteristics of financial information. By doing so, the arguments about the variability in the predictive power of each of the accrual models which may have also accounted for the vacillating nature of findings in prior researches would have been completely addressed. Also, using this approach could shed light on the reasons for the vacillating nature of result which has characterised prior researches. Therefore, the objective of the study is to investigate the relationship between CEOs attributes and financial reporting quality of Deposit Money Banks (DMBs) listed in the Nigerian Stock Exchange.

The result of the study revealed that CEO share ownership, financial expertise and tenure exhibit inverse relationship with financial reporting quality. CEO share ownership and financial expertise showed significant impact at 5% while CEO tenure showed insignificant impact at 5%. The results indicate that CEOs had the inclination to widen the information gap with shareholders, which is in tandem with the agency theory. Against this backdrop, more concerted effort should be made such as further strengthening the board of directors to contain the agency problem that exist between CEOs and shareholders.

The study contributes to knowledge in two regards. First, it enriches the body of literature by operationalizing financial reporting quality in line with global accounting practice (qualitative characteristics of financial statement based on the IASB conceptual framework) which seems to have been ignored by prior studies. Again, this approach encompasses the various dimensions of the characteristics of financial information, making it more comprehensive than other measures. Second, it will also lay to rest the unending arguments about the variability in the predictive power of each of the accrual models which has beclouded most researches. Finally, it will serve as a spring board for further researches.

The rest of the paper is organised as follows: following the introduction, section 2 provides an overview of literature review. Section 3 is on the method of the study, section 4 is on estimation of results and discussion of findings while section 5 presents the conclusion and recommendation.

Financial Reporting Quality

The concept of financial reporting quality seems vague and imprecise to define. Although there appear to be several definitions and proxy for accounting quality, however they all ultimately seems to serve the same purpose, to enable users of such information to make value judgment about accounting information. Financial reporting quality is hinged on the decision-useful information. According to the IASB (2008), decision-useful information is defined as information about the reporting entity that is useful to present and potential equity investors, lenders and other creditors in making decisions in their capacity as capital providers. Several authors have used different proxy such as accrual based

earnings management models, value relevance to operationalize financial reporting quality, which may have accounted for the inconsistent results. This is because each of these proxy focus on specific attributes of financial reporting information that are expected to influence the quality of financial reporting (Barth, Landsman, & Lang 2008; Nichols & Wahlen, 2004). There is the need to operationalize the qualitative characteristics of financial statement as contained in the IASB framework which aims to assess the quality of different dimensions of information simultaneously and to determine the decision usefulness of financial reporting information. The advantages of this is that: it provides a comprehensive and direct measuring tool of financial reporting quality that includes both financial and non-financial information; it measures the quality of specific elements of the annual reports in depth and includes both financial and non-financial information; and it evaluates the influence of presenting specific information in the annual report on the decisions made by the users (Van Beest et al., 2009). The study proceed to address the qualitative characteristics of financial statement in line with the IASB framework in the next section.

Framework and Operationalization of Financial Reporting Quality

The IASB was established in 1st of April, 2001 after the IASC members voted in July, 2000 to abandon the organisation's former structure. The IASB which operates under the oversight of the International Financial Reporting Standards (IFRS) foundation is an independent, private-sector body that develops and approves IFRSs. In May, 2008, the IASB published an exposure draft (ED) of 'An improved conceptual framework for financial reporting'. The *Framework* sets out the concepts that underlie the preparation and presentation of financial statements. Such concepts are the foundation on which financial statements are constructed and provide a platform from which standards are developed. However, in September 2010, both the IASB and Financial Accounting Standards Board (FASB) completed phase A of the new Conceptual Framework, *the objectives and qualitative characteristics*. Consequently, the IASB issued a new framework, *Conceptual Framework for Financial Reporting, 2010*. According to the new *Framework*, the application of the objectives and qualitative characteristics should lead to high quality accounting standards, which in turn should lead to high-quality financial reporting information that is useful for decision making. To examine the quality of financial reporting based on the IASB framework, Van Beest et al. (2009) operationalized each of qualitative characteristics of financial statement based on several constructs used by prior empirical studies. The IASB framework classifies these qualitative characteristics into fundamental and enhancing. According to the IASB (2008), the fundamental characteristics (i.e. relevance and faithful representation) are most important and determine the content of financial reporting. The enhancing qualitative characteristics (i.e. understandability, comparability, verifiability and timeliness) can improve decision usefulness when the fundamental qualitative characteristics are established. However, they cannot determine financial reporting quality on their own. Based on several constructs

used in prior empirical literatures, Van Beest et al. (2009) developed financial reporting quality measuring tool using relevance, faithful representation, understandability, comparability and timeliness based on five point rating scales to assess the scores on the item. This study adopts the measuring tool.

Who is a CEO?

According to the Nigerian Code of Corporate Governance (FRCN, 2018), the Managing Director/Chief Executive Officer is the head of management delegated by the Board to run the affairs of the Company to achieve its strategic objectives for sustainable corporate performance. He is the head of the executive management team and pilots the affairs of the organisation. He is responsible for the day-to-day management of the company and a key member of the board of directors. CEOs are often held accountable for the success or failure of their corporate entities. According to Johnson and Yi (2015), an influential CEO can manipulate corporate governance mechanism that imposes constraints on their actions by using managerial power. A dominant CEO is perceived to have power and influence over a firm, its management and most likely the board of directors (Park, Kim Chang, Lee, & Sung, 2018). This implies that he is able to impose his will on the organisation. CEOs are seen as the fulcrum of corporate governance (Barclift, 2011). Therefore, it becomes imperative to understand how CEO dominance are acquired and its influence on organisation output such as financial reporting quality.

CEOs Attributes

One of the ways of assessing a CEO dominance is to closely examine its attributes. These attributes includes CEO age, gender, ethnicity, nationality, education, power, financial expertise, tenure etc. However, the focused of this paper is on CEO share ownership, financial expertise and tenure

CEO Share ownership

One way CEOs can have domineering attributes is through share ownership. CEO share ownership refers to holding units of ownership in the company. According to Larker and Tayan (2012), CEO share ownership indicates the extent of economic or voting interest that he holds in the organization. There exist two schools of thought as regard CEOs ownership: convergence of interest hypothesis; and entrenchment hypothesis. Based on the convergence of interest hypothesis as enunciated by Jensen and Meckling (1976), agency theory suggests that CEO ownership would lead to alignment of interest between CEOs and shareholders, therefore, a better quality of accounting information (Gegenfurtner, Ampenberger&Kaserer, 2009). Thus, firms with high managerial ownership seem to reflect the true financial situation. The convergence of interest perspective predicts that managers with higher ownership have stronger incentives to act

in line with shareholders interest. As managerial ownership increase, opportunistic tendencies tend to reduce. The implication this have on agency cost is that there is an inverse relationship between higher managerial ownership and agency cost.

On the other hand, the managerial entrenchment effect hypothesis as enunciated by Morck, Shleifer and Vishny (1988) argues that managers with larger ownership who engage in opportunistic behaviour to serve their interests have greater control over firms, and therefore possess more freedom to act in their private interest to the detriment of shareholders since they are less likely to be controlled and dismissed. This effect is dominant only within the intermediate levels of ownership (Morck et al., 1988; Sort & Keasy, 1999). A CEO with significant share holdings ownership interest will have more power than a CEO with no ownership interest. CEO ownership can reduce the board's influence. Ownership power plays out in the board room where corporate issues are resolved by vote. CEOs that have share ownership are value increasing for their firms as they efficiently run their firms and mitigate against empire building (Lilienfeld-Toal & Ruenzi, 2014). Kim and Lu (2011) also highlighted the implication of CEO ownership at intervals on agency problem. At a low-level of ownership, CEO ownership and external governance are substitutes in reducing agency problem. However, at a high level of ownership, strong external governance must hold these CEO's accountable for their performance, if not, the voting rights they have and their sensitivity to wealth performance will cause them to be extremely cautious when it comes to taking risk. Therefore, large share ownership by CEOs have negative effect on shareholder value which include, empire building and excessive private benefits.

CEO Financial Expertise

This refers to CEOs that have accounting background qualification or has previously held a position related to financial reporting such as Chief Financial Officer (CFO) (Baatwah, Salleh, & Ahmad, 2015). Larcker and Tayan (2012) posited that managers with relevant expertise may have significant influence on a strategic choice and are often sought out for their advice. Where an executive's has expertise in an area that is relevant to the organisation, such CEO will be relatively more powerful. One of such areas where a CEO could wield influence could be his financial expertise. According to Custodio and Metzger (2014), CEO with financial expertise are better able to raise funds externally, which implies that they have better access to capital markets. They are also seen to hold less cash and more debt, that is, they pursue more aggressive financial policies. They also pay close attention to accounting and audit department and promptly respond to any observed irregularities. With their knowledge, they can easily handle difficult accounting issues and properly oversee the preparation of financial statement. Baatwah et al. (2015) stated that CEOs with financial expertise help in negotiations with external auditors. In addition, Bamber, Jiang and Wang (2010) revealed that CEO with financial-accounting background will adopt a conservative strategy for performing their duties. In the same

vein, Schrand and Zechman (2012) maintained that opinionated CEOs do commit accounting fraud, but if the CEO has accounting expertise, there would be less of such cases. Jiang, Petroni and Wang (2010) posited that financially experienced CEOs who are seeking for the concept of accounting conservatism would develop a constant work style. Therefore, it is expected that a manager with financial expertise could have positive effect on timeliness of audit report because financial expertise will increase the value of CEO work, especially their role in financial reporting and internal control.

CEO Tenure

This refers to the number of years that an individual continues to hold the position of CEO in a company (Obaze&Amede, 2019). According to Shen (2003), one of the sources of CEO power is tenure. There have been arguments on the implication of the length of CEO tenure, being long or short on organisation output. For instance, Pathan (2009) posited that longer CEO tenure may reduce board of directors' independence, consequently entrenched CEO power. The reason being that the longer the CEO serves in his position, the more bargaining power he has over the selection of new board members which adversely affect board independence. As CEO stay increases, there is the likelihood to secure managerial expertise, develop relationship with directors and gain considerable power over the board. According to Hambrick and Fukutomi (1991), long-tenured managers are fixated on the paradigm, which makes it difficult for them to pay attention to outside sources of information. Furthermore, long-tenured CEO acquire more knowledge and experience concerning the company. Specifically, it enables the CEO to be familiar with accounting methods and misreported areas and makes him capable of discovering and preventing irregular behaviour. Again, as the CEOs stays in office, the more familiar he is with the accounting process of the company. He verifies the financial statement faster, giving it to the external auditors in time to do their work. According to Battwah et al. (2015), CEO with a good reputation, which is a function of long tenure is less likely to approve false or dishonest financial statement. However, a long-tenured CEO can still engage in restatement for two key reasons: when they are not monitored by the board; and long-tenured CEOs are not likely to report aggressively in the years leading up to their last year tenure, thus their annual reports are unlikely to be "bloated", providing them with greater flexibility to report aggressively in their final year. Some of the banes of long-tenure CEO is that it make members of organisation reluctant to change the status quo. Again, long-tenured CEOs may have little interest in changing innovative strategy through higher R & D investment, while they prefer stability and efficiency instead (Grimm & Smith, 1991).

Conversely, Gibbons and Murphy (1992), argue that short-tenured/newly appointed CEOs early performance would affect significantly the market assessment of their ability because the market is uncertain about their ability in the early years of service. Axelson and Bond (2009) note that there is sufficient adverse selection at the beginning of their

service as CEOs, which implies that the new CEOs get labelled as low ability managers if their performance is poor in the early year of their service. CEOs have the tendency to overstate earnings in the first year of their service, as they wish to influence how they are seen with respect to their abilities, thus build a good reputation. In the same vein, Fama (1980) and Holstrom (1979) opine that the market evaluates a manager's ability over tenure with her current and past performance. In order to build reputation with the market and avoid being labelled "low ability", short-tenured CEOs are likely to have strong incentive to report good performance. Consequently, if the true performance for a given period is low, short-tenured CEOs are likely to enhance their reported performance through aggressive reporting. Again, if the short-tenured CEOs who report earnings aggressively are detected as aggressive reporters in the current period, they have little reputation to lose at the beginning of the tenure. However, Kothari, Andrew and Charles (2009), opined that some of the aggressive reporters may not be detected because subsequent events may turn out to be favourable, especially for talented CEOs, enabling them to "bury" the earlier bad performance. In such circumstance, the high-ability CEOs will survive and build their reputations of ability. Once a CEO builds a reputation, his current performance is weighed less when the market updates its belief about his ability (Hermalin&Weisbach, 2012). As they continuously stay in office, they tend to avoid overstatement in order to protect their reputation.

Empirical Review and Hypotheses Development

CEO Share Ownership and Financial Reporting Quality

The study of Warfield, J. Wild and K. Wild (1995) indicated that the quality of accounting information (measured by the earnings response coefficient) is positively related to managerial ownership. Their findings indicate that the quality of the accounting information increases as managerial ownership increases, supporting the convergence of interest hypothesis. The study of Gul and Wah (2002) investigated the effect of the convergence of the interest and managerial entrenchment on accounting informativeness by comparing the intervals of managerial ownership. The study revealed that the informativeness is higher in the intervals of convergence of interests than in those of managerial entrenchment. Therefore, if the interest of the managers are aligned with those of the shareholders, the accounting income will be of a higher quality since the managers are less likely to manipulate their financial statement. In a related study, LaFond and Roychowdhury (2008) investigated the effect of managerial ownership on the conservatism of accounting (measured by asymmetric timeliness of earnings). The study revealed that as the managerial ownership decreases, there is greater asymmetric timeliness of earnings. Teshima and Shuto (2008) also finds that the relationship between managerial ownership and discretionary accruals is non-monotonic (both convergence and entrenchment effect.). Lennox (2005) shows that the relationship between managerial ownership and audit quality exhibits inverse significant impact for low and high levels of ownership (the convergence of interest effect.) He also indicates that the relationship is

slightly positive for the intermediate levels of managerial ownership (the entrenchment effect). The entrenchment effect hypothesis is also supported by the study of McConnell and Servaes (1990). The study of Morck et al. (1988) finds a positive relationship between managerial ownership and corporate performance (measured by Tobin's q) for low and high levels of ownership, and thereby the dominance of convergence effect. They indicate an inverse relationship with managerial ownership at intermediate level, consistent with the entrenchment effect. The study of Ellili (2012) revealed that managerial ownership does not have any impact on the performance of firms. Premised on the foregoing findings, this study hypothesized in a null form that: H_{01} : *CEO share ownership has no significant impact on financial reporting quality of DMBs listed in the Nigerian Stock Exchange.*

CEO Financial Expertise and Financial Reporting Quality

The study of Baatwah et al. (2015) found a positive relationship between CEO with financial expertise and timeliness of financial reporting. Gounopoulos and Pham (2017) also found that CEO with financial expertise have a lower tendency to engage in earnings management than those who are not financial expert. Baatwah et al. (2015) investigated the relationship between CEO characteristics and timeliness of audit report in the capital market of Oman and the study revealed that CEO financial experience is positively related with timeliness of audit report. In the same vein, Jiang et al. (2010) stated that financially experienced CEOs are less likely to engage in earnings management. The foregoing indicate that CEO with financial expert are likely to provide quality financial report than those who are not. Again, they will present more accurate information and high quality financial statement. Premised on the foregoing findings, this study hypothesized in a null form that: H_{02} : *CEO financial expertise has no significant impact on financial reporting quality of DMBs listed in the Nigerian Stock Exchange.*

CEO Tenure and Financial Reporting Quality

The study of Francis, Huang, Rajgopal and Zhang (2004) found a positive relationship between CEO tenure and financial reporting quality. The reason is that a CEO's reputation is realized and enhanced with tenure. Therefore, such reputation encourages CEOs to preserve high financial reporting quality. On the contrary, Hazarika, Karpoff and Nahata (2012) reported an inverse relationship between tenure and profit management. Ali and Zhang (2012) stated that lower discretionary accruals are experienced with long-tenured CEOs. This is because the CEO have acquaintance with the process of financial reporting and this could increase reporting quality. According to Baatwah et al. (2015), tenure enhances a CEO's experience and knowledge on accounting methods and more exclusively, on areas with false report and this will increase the capabilities of executive managers in discovering and preventing any type of misconduct. Al-Najjar (2017) investigated the effect of board and CEO characteristics on

financial performance and found that CEO tenure exhibit a positive relationship with performance. Premised on the foregoing findings, this study hypothesized in a null form that:

H₀₃: CEO tenure has no significant impact on financial reporting quality of DMBs listed in the Nigerian Stock Exchange.

Theoretical Framework

This study is anchored on the agency theory. The agency theory has its root in the work of Berle and Means (1932), however, it was popularised by Jensen and Meckling (1976). It seeks to analyse the contractual relationship that exist between company owners (shareholders), and its agents (managers) who are perceived to be self-entrenched. According to Healy and Palepu (2001), agency problem arises because the principals do not intend to take active role in the management of the firm. They delegate to the agents (CEOs) who have other incentives than the principal. An information gap arises when the shareholders don't know if the managers act in their interest or try to achieve their own goal, therefore, there is the need to reduce such information gap. Given the tendencies of the non-alignment of interest between the shareholders and managers, corporate governance framework seeks to reconcile the conflicting interest between both parties. Therefore, the agency theory is used to explain the relationship between each of the explanatory variables (CEO share ownership, CEO financial expertise and CEO tenure) and financial reporting quality.

Shareholders would want to allow managers to own equity stake in order to forestall opportunistic behaviour. However, managerial equity could either yield convergence of interest or an entrenchment effect. Based on the convergence of interest hypothesis, the agency theory suggests that managerial ownership would lead to alignment of interest between shareholders and managers, therefore, a better quality of accounting information (Gegenfurtner et al., 2009). How effective this could be depends on the intervals of such managerial ownership (Jensen & Meckling, 1976; Morck et al., 1988). At a low-level of ownership, CEO ownership and external governance are substitutes in reducing agency problem. On the other hand, at a high level of managerial ownership, one would expect an alignment of interest, but the high voting power of the CEO must be taken with caution. Therefore, strong external governance must hold these CEO's accountable for their performance, if not, the voting rights they have and their sensitivity to wealth performance will cause them to be extremely cautious when it comes to taking risk. Again, entrenchment effect can also set in at a high managerial ownership for managers who engage in opportunistic behaviour to serve their own interests. Consequently, such CEOs will have greater control over firms, and therefore possess more freedom to act in their own private interest often to the detriment of those shareholders since they are less likely to be controlled and dismissed. The entrenchment effect has been argued to be dominant within the intermediate levels of ownership (Morck et al., 1988; Sort & Keasy,

1999). In any direction the pendulum swings, be it convergence or entrenchment effect, corporate governance framework is key in foiling the likelihood of escalated agency problem.

Second, a CEO's financial expertise or who have previously held accounting positions can use is expertise to either reduce or widen the information gap with shareholders. For instance, by paying close attention to accounting and audit department and promptly responding to any observed irregularities, reporting quality could be enhanced. With their knowledge, they can easily handle difficult accounting issues and properly oversee the preparation of financial statement. Therefore, any information gap is reduced, thereby enhancing financial reporting quality. Conversely, a CEO who have financial expertise can use such expertise to make within-GAAP accounting choices to manage earnings, consequently widening the information gap with shareholders.

Finally, the behaviour of CEOs in both their early and later years of appointment has also been used to explain the extent to which asymmetric information exist between these CEOs and shareholders. Several studies show that CEOs in the early years of their service might act differently than long-serving CEOs. This change of behaviour over time influences the chosen accounting methods and might influence information asymmetry. According to the "Big Bath Theory", CEOs in their early years adapts a "bath behaviour". New CEOs smooth earnings in the early years and attributes the losses to the previous CEO in order to take credit for the increase in performance in subsequent years. CEOs often select and use accounting practices such as write-offs to reduce current net income and inflate future net income. This implies that the behaviour of the CEOs in early years is not in line with that of the shareholders, consequently, the information gap is widened. This has the effect of inversely affecting financial reporting quality. On the other hand, long-tenure CEOs are more focused on long term goals and would rather make economic actions instead of making within-GAAP accounting choices to manage earnings. These CEOs tend to align with shareholders interest and this reduces the information gap with shareholders. As CEOs continue to work for a certain time, this information gap is decreased. This behaviour is situated within the agency theory context because short-tenured/long-tenures CEOs tends to increase and decreased information asymmetry respectively. Consequently, financial reporting quality could either be reduced or enhanced with the increase and decrease in asymmetric information as a result of the bath behaviour of CEOs.

Methodology

The study adopts longitudinal research design. The longitudinal research design is suitable because it involves repeated observations of the same subjects over a period of time. The population of the study consist of the entire thirty (13) Deposit Money Banks (DMBs) listed in the Nigerian Stock Exchange (NSE) as at 31st December, 2020. Due to

the sizable number of the population, the study use the entire thirty (13) banks as its sample size. The study consist of eleven (11) year time frame (2010 to 2020), secondary data were sourced from the annual reports of the thirteen (13) DMBs. Based on the agency theory and also adapting some prior studies (Elmessaoudi, 2015; Obaze&Amede, 2019), the model for the study is stated below:

$$FRQ = f(CEOSHR, CEOFINEXP, CEOTEN) \text{-----}(i)$$

To avoid variable omission bias, the study control for firm size and firm age. Therefore the model is restated thus:

$$FRQ = f(CEOSHR, CEOFINEXP, CEOTEN, FSIZE, FAGE) \text{-----}(ii)$$

Model (ii) is stated in fixed effect (FEM) econometric form:

$$FRQ_{it} = \beta_{1i} + \beta_2 CEOSHR_{it} + \beta_3 CEOFINEXP_{it} + \beta_4 CEOTEN_{it} + \beta_5 FSIZE_{it} + \beta_6 FAGE_{it} + \mu_{it} \text{-----}(iii)$$

Where: FRQ= Financial reporting quality; β_{1i} =Intercept of the thirteen (13) banks; CEOSHR= CEO share ownership; CEOFINEXP= CEO financial expertise; CEOTEN= CEO tenure; FSIZE= Firm size; FAGE= Firm age; β_2, β_6 = Unknown coefficients; i= Time (1...13 companies); t= Companies (1...11 years); μ_{it} = idiosyncratic term (combined time series and cross-section error components)

Table 3.1: Measurement of Variables

S/N	Variables	Measurement	Source	Apriori
1	Financial Reporting quality	Operationalizing the qualitative characteristics of financial information	Van Beest et al. (2009)	
2	CEO Share Ownership	Percentage of equity ownership by CEO to total equity holdings in the firm	Kim and Lu (2011)	+/-
3	CEO Financial Expertise	Use 1 if the CEO has financial experience background, otherwise use 0	Baatwah et al. (2015)	+/-
4	CEO Tenure	Number of years in the position	Ng and Feldman, 2013	+/-
5	Firm Size	Logarithm of total assets	Rahmawati (2013)	+
6	Firm Age	Number of years from date of listing	Aburime (2008)	+

Source: Researcher's Compilation (2022).

The study used a panel least estimation technique. The choice of the panel least square estimation technique is due to the heterogeneity problem associated with a cross-section. There is the assumption that the unobserved effect in each of the cross sections will correlate with the error term, which has the tendencies to undermine the estimation result. Therefore, both the random effect (REM) and fixed effect (FEM) estimation are done. The hausman test statistic is used to make a choice between the (REM and FEM). If the hausman test probability statistic is insignificant (computed value > 0.05), it implies that the correlation between the unobserved term and the error term is insignificant to undermine regression estimation, the random effect estimation is accepted. However, if the hausman test statistic value is significant (computed value < 0.05), it implies that correlation between the unobserved term and the error term is significant to undermine the estimation result, consequently, the estimation is done with mean-corrected values, (FEM). Other tests that were carried out in the static model include, Heteroskedasticity, Breusch-Godfrey serial correlation and Ramsey reset.

Presentation and Discussion of Results

Table 4.1: Descriptive Statistics

	Mean	Median	Max.	Min.	Std. dev.	JB	Pro.	Obs.
FRQ	0.581	0.555	0.735	0.483	0.064	13.064	0.001	143
CEOSHR	0.009	0.001	0.101	0.000	0.018	771.348	0.000	143
CEOFINEXP	0.629	1.000	1.000	0.000	0.485	24.324	0.000	143
CEOTEN	4.573	4.000	14.000	1.000	2.966	18.809	0.000	143
FSIZE	20.998	20.984	22.878	18.869	0.990	4.248	0.120	143
FAGE	32.692	29.000	59.000	19.000	10.739	25.104	0.000	143

Source: Researcher's compilation (2022)

The descriptive statistics is presented in table 4.1 and as observed, the FRQ has a mean value of 0.581 which indicates that FRQ as operationalized by Van Best et al. (2009) constitute about 58.1% for the entire sampled firms. The standard deviation of 0.064 is an indication of the extent of clustering around the mean. The Jacque-Bera value of 13.064 which is significant ($p=0.001$) at 5% which infers that the presence of outliers in the distribution is not unlikely, however, this does not give a cause for concern. The mean value for CEOSHR is 0.009 which indicates that the CEO share ownership constitute about 0.9% for the entire sampled firms. The standard deviation of 0.018 is an indication of the extent of clustering around the mean. The Jacque-Bera value of 771.348 which is significant ($p=0.000$) at 5% which infers that the presence of outliers in the distribution is not unlikely, however, this does not give a cause for concern. The mean value for CEOFINEXP is approximately 1 which suggests that on the average, the CEOs possess financial background qualification for the entire sampled firms. The standard deviation of

0.485 is an indication of the extent of clustering around the mean. The Jacque-Bera value of 24.324 is significant ($p=0.000$) at 5% which infers that the presence of outliers in the distribution is not unlikely, however this does not give a cause for concern.

The mean value for CEOTEN is 4.573 which suggests that the average, the CEO tenure is about 4 years 6 months for the entire sampled firms. The standard deviation of 0.868 is an indication of the extent of dispersion from the mean. The Jacque-Bera value of 18.809 is significant ($p=0.000$) at 5% which infers that the presence of outliers in the distribution is not unlikely, however, this does not give a cause for concern. The mean value for FSIZE is 20.998 which indicates on the average, the total assets for the entire sampled firms constitute about ₦20.998 billion. The standard deviation of 0.990 is an indication of the extent of dispersion from the mean. The Jacque-Bera value of 4.248 is insignificant ($p=0.120$) at 5%, and this indicates that the presence of outlier in the distribution is unlikely. This indicates normality in the distribution. The mean value for FAGE is 32.692, which indicates that the average, the age of the CEOs for the entire sampled firms is about 32 years, 7 months. The standard deviation of 10.739 is an indication of the extent of dispersion from the mean. The Jacque-Bera value of 25.104 is significant ($p=0.000$) at 5% and this indicates the likely presence of outliers in the distribution, however, this does not give a cause for concern.

Table 4.2. Pearson Correlation Result

	FRQ	CEOSHR	CEOFINEXP	CEOTEN	FSIZE	FAGE
FRQ	1					
CEOSHR	-0.219* [0.009]	1				
CEOFINEXP	0.106 [0.207]	-0.176* [0.036]	1			
CEOTEN	0.096 [0.255]	-0.004 [0.965]	-0.272* [0.001]	1		
FSIZE	0.375* [0.000]	0.002 [0.983]	0.225* [0.007]	-0.010 [0.903]	1	
FAGE	0.120 [0.154]	-0.017 [0.840]	-0.2764* [0.001]	-0.001 [0.994]	0.146 [0.081]	1

Source: Researcher's compilation (2022)

The Pearson correlation results reveals that CEOSHR is inversely correlated with FRQ($r=-0.219$) and statistically insignificant at 5% [$p=0.009$], CEOFINEXP is positively correlated with FRQ($r=0.106$) and statistically insignificant at 5% [$p=0.207$], CEOTENN is positively correlated with FRQ($r=0.096$) and statistically insignificant at 5% [$p=0.255$]. Moving to the control variables, FSIZE is positively correlated with FRQ($r=0.375$) and

statistically significant at 5% [$p=0.000$] while FAGE is positively correlated with FRQ($r=0.120$) and statistically insignificant at 5% [$p=0.154$]. The positive correlations suggest that an increase in one variable will result in an increase in the other variable and vice versa, while the negative correlations imply that an increase in one variable will be associated with a decrease in the other variable and vice-versa. An observation of the inter-correlation among the explanatory variables suggests none is above 0.80, this implies that the problem of multicollinearity is unlikely. However, correlations do not necessarily imply functional dependence and causality in a strict sense. Therefore, regression analysis is more suitable for that purpose.

Table 4.3. Multicollinearity Test

Variable	Coefficient Variance	Centered VIF
CEOSHR	0.078	1.022
CEOFINEXP	0.000	1.141
CEOTEN	2.100	1.157
FSIZE	3.710	1.247
FAGE	5.660	1.235

Source: Researcher's compilation (2022)

An observation of the inter-correlation among the explanatory variables in table 4.2 suggests none is above 0.80, this implies that the problem of multicollinearity is unlikely. The variance inflation factor (VIF) shows how much of the variance of a coefficient estimate of a regressor has been inflated due to collinearity with the other regressors. Basically, VIFs above 10 are seen as a cause of concern (Landau & Everitt, 2003). As observed, none of the variables have VIF's values exceeding 10 and hence none gave serious indication of multicollinearity.

Table 4.4. Panel Regression Result

Variable	Apriori Sign	Random Effects Model		Fixed Effects Model	
		Baseline	Main	Baseline	Main
CEOSHR	+/-	-0.898*** (-2.434) {0.016}	-0.738*** (-3.332) {0.001}	-1.004*** (-2.429) {0.017}	-0.502** (-2.177) {0.031}
CEOFINEXPT	+/-	0.023 (1.848) {0.067}	0.010 (1.306) {0.194}	0.028** (1.999) {0.048}	-0.018** (-2.210) {0.029}
CEOTEN	+/-	0.003 (1.692) {0.093}	0.002 (1.560) {0.121}	0.003 (1.640) {0.104}	-0.000 (-0.198) {0.844}
FSIZE			0.018***		-0.032***

	+		(3.139) {0.002}		(-3.934) {0.000}
<i>FAGE</i>	+		0.007*** (8.230) {0.000}		0.018*** (12.506) {0.000}
<i>Model Parameters</i>					
R ²		0.086	0.510	0.389	0.817
Adjusted R ²		0.066	0.492	0.316	0.792
F-statistic		4.372	28.465	5.382	32.757
Prob(F-stat)		0.006	0.000	0.000	0.0000
Durbin-Watson		0.4	0.7	0.5	1.2
Hausman	0.000				
Hetero. Test	0.454				
Serial correlation test	0.373				
Ramsey Reset test	0.121				

T-Statistic (); p-value { }; ***, ** & * sig @ 1%, 5% and 10% respectively; Baseline= Regression without control variables; Main= Regression including control variables
Source: *Researcher's compilation (2022)*

Table 4.4 above shows the regression results for CEO attributes and financial reporting quality of DMBs listed in the Nigerian Stock Exchange. The Hausman test statistic with Chi-square value $\chi^2 = 97.968$ and a p-value = 0.000, indicates that the fixed effect estimation (FE) is the preferred model to the random effects indicating the presence of correlations between the errors and the explanatory variables which is the key assumption of the fixed effects (Hausman, 1978). In order to confirm the general specification for the linear regression model, we employed the Ramsey Reset test and the statistic value of 0.121 which is indicative of the linear specification of the regression model. The white adjusted standard errors were employed to control for potential heteroskedasticity in the estimation and the results revealed a p-value = 0.454 which indicates that the estimation results are free from heteroskedasticity. The Peseran cross-dependence test was employed to confirm the threat of the serial correlation in the errors and the statistic reveals a p-value = 0.373 which indicates the absence of cross-section dependence in the residuals. The estimations in the main regression, inclusive of the control variables indicates an R² of 0.817 which suggests that the explanatory power of CEO attributes of share ownership, financial qualification background, tenure, with firm size and age as controlled variables over systematic variations in financial reporting quality is 81.7% with an adjusted value of 79.2%. The F-stat of 32.757 is significant (p-value = 0.000) at 5% which suggests that the hypothesis of a significant linear relationship between the dependent and independent variables cannot be rejected. It is also indicative of the joint statistical significance of the model. The Durbin Watson value of 1.2 suggests the likely presence of serial correlation in the residuals. However, this should not give a cause for concern as the Peseran cross-dependence test was employed to confirm the threat of the

serial correlation in the errors and the statistic reveals a p -value = 0.373 which indicates the absence of cross-section dependence in the residuals.

Test of Hypotheses and Discussion of Results

CEO Share Ownership and Financial Reporting Quality

The analysis of coefficients in the main regression of dynamic model in table 4.4 reveals that CEOSHR has an inverse (-0.502) impact on financial reporting quality and this is statistically significant at 5% ($p=0.031$). The result suggests that an increase in CEO share ownership will decrease financial reporting quality by 50.2% and this is significant. Consequently, *the null hypothesis that CEO share ownership has no significant impact on financial reporting quality of DMBs listed in the Nigerian Stock Exchange is rejected*. The inverse relationship is in tandem with the agency theory. The findings is in tandem with Teshima and Shuto (2008) who found that the relationship between managerial ownership and discretionary accruals is non-monotonic (both convergence and entrenchment effect.). The entrenchment effect hypothesis is also supported by the study of McConnell and Servaes (1990). According to Kim and Lu (2011), at a low-level of ownership, CEO ownership and external governance are substitutes in reducing agency problem.

CEO Financial Expertise and Financial Reporting Quality

The analysis of coefficients in the main regression of dynamic model in table 4.4 reveals that CEOFINEXP has an inverse (-0.018) impact on financial reporting quality and this is statistically significant at 5% ($p=0.029$). The result suggests that an increase in CEO financial expertise will decrease financial reporting quality by 1.8% and this is statistically significant. Consequently, *the null hypothesis that CEO financial expertise has no significant impact on financial reporting quality of DMBs listed in the Nigerian Stock Exchange is rejected*. The inverse relationship is in tandem with the agency theory. The findings seems not to be in tandem with most prior studies who found positive relationship between CEO financial expertise and financial reporting quality (Baatwah et al., 2015; Gounopoulos & Pham, 2017; Jiang et al., 2013). However, the inverse relationship as revealed in this study is not unlikely because such CEOs can use their financial expertise to make within-GAAP accounting choices to manage earnings, consequently widening the information gap with shareholders.

CEO Tenure and Financial Reporting Quality

The analysis of coefficients in the main regression of dynamic model in table 4.4 reveals that CEO tenure has an inverse (-0.000) impact on financial reporting quality and this is statistically insignificant at 5% ($p=0.844$). The result suggests that an increase in CEO tenure will decrease financial reporting quality by almost by 0.000% and this is statistically

insignificant. Consequently, *the null hypothesis that CEO tenure has no significant impact on financial reporting quality of DMBs listed in the Nigerian Stock Exchange is accepted.* The inverse relationship is in tandem with the agency theory. The findings is in tandem with the study of Hazarika et al. (2012) who reported an inverse relationship between tenure and profit management. Fama (1980) and Holstroom (1982) opine that the market evaluates a manager's ability over tenure with her current and past performance. In order to build reputation with the market and avoid being labelled "low ability", short-tenured CEOs are likely to have strong incentive to report good performance. Consequently, if the true performance for a given period is low, short-tenured CEOs are likely to enhance their reported performance through aggressive reporting.

Conclusion and Recommendation

Considering the corporate collapsed of some major corporate organisation around the world, Nigeria inclusive, this arouse the suspicion of the roles played by CEOs towards such corporate collapse. One of such issues that was at the front burner of these corporate entities collapse was fraudulent financial reporting and CEOs were not exonerated from these scandals. It was in the light of this that the Sarsbanes-Oxley (SOX) Act, 2002 opined that CEOs and Chief Financial Officers (CFOs) must personally certify their company's financial statement and they are subject to criminal penalties for violation. This necessitated the need for researchers to investigate the relationship between CEOs attributes and the quality of financial statement. Suffice it to say that a lot of studies have been done, however there still exist gaps in prior empirics such as inadequate measurement of financial reporting quality among others. Premised on these gaps, this study hypothesised in a null form that CEO share ownership, financial expertise and tenure have no significant impact on financial reporting quality of *DMBs* listed in the Nigerian Stock Exchange as at 31st December, 2020. Using the panel least square estimation technique, both CEO share ownership and financial expertise had significant inverse impact while CEO tenure exhibited inverse insignificant impact on financial reporting quality.

A closer look at some of the CEO attributes presents some interesting scenarios. First, the result of the CEO share ownership on reporting quality further confirms the entrenchment effect which has been argued in prior literature to occur at low and intermediate level of ownership intervals. As observed, the mean value of 0.9% of CEO share ownership is low to likely engender convergence of interest between CEOs and shareholders. Again, the CEO tenure of 4 years 6 months is short as this could lead to "Bath Behaviour" of CEOs. Finally, CEOs with financial expertise could use their experience to handle difficult financial matters that could aid timely and accurate financial statement. However, they can also use such expertise to make within-GAAP accounting choices to manage earnings, consequently widening the information gap with shareholders. Based on the findings, the study concludes that the CEOs attributes

investigated in this study do not enhance financial reporting quality. This implies that CEOs had the inclination to widen the information gap with shareholders which is in tandem with the agency theory. Against this backdrop that more concerted effort should be made such as further strengthening the board of directors to contain the agency problem that exist between CEOs and shareholders. The study therefore recommends that: (i) in order to achieve convergence of interest, CEO should hold a considerable level of equity ownership. Although this could translate into high voting power, any excesses that could arise from the CEOs should be contained by an effective board of directors; (ii) CEOs with financial expertise should be encouraged to continuously stir the affairs of management because it could enhance their broad understanding of the company financial matters. However, any excesses should be but under control by an effective board of directors; (iii) CEO tenure should be of considerable length. Neither short nor long-tenured should be encouraged as prior literature had showed that financial statement aggressiveness do occur in the early years of appointment and penultimate year to exit; and (iv) for further study, the moderating role board of directors on the relationship between CEOs attributes and financial reporting quality should be investigated.

References

- Aburime, U.T. (2008). Determinants of Bank Profitability: Company-level evidence from Nigeria. Retrieved from <http://www.researchgate.net>.
- Alli, A., & Zhang, W. (2012). CEO tenure and earnings management. *Working paper*. Retrieved from www.ssrn.com
- Alzoubi, E. S. S. (2014). Board characteristics and financial reporting quality: Evidence from Jordan. *Corporate Ownership & Control*, 11(3), 8-29.
- Al-Najjar, B. (2013). The financial determinants of corporate cash holdings: Evidence from some emerging markets. *International Business Review*, 22(1), 77-88.
- Axelson, U., & Bond, P. (2009). Investment banking career. *Working paper, Stockholm School of Economics and University of Pennsylvania*. Retrieved from www.researchgate.com
- Baba, H. M. (2016). Ownership structure and earnings quality of listed insurance companies in Nigeria. Thesis submitted to the school of postgraduate studies, Ahmadu Bello University Zaria. Retrieved from www.researchgate.com.
- Baatwah, S. R., Salleh, Z., & Ahmad, N. (2015). CEO characteristics and audit report timeliness: Do CEO tenure and financial expertise matter? *Managerial Auditing Journal*, 30(8/9), 998-1022.
- Bamber, L.S., Jiang, J., & Wang, I.Y. (2010). What's my style? The influence of top managers on voluntary corporate financial disclosure. *The accounting review*, 85(4), 1131-1162.
- Barclift, Z. (2011). Corporate governance and CEO dominance. *Wasburn Law Journal*, 50(7), 611-634.

- Barth, M. E., Landsman, W. R., & Lang, M. H. (2008). International accounting standards and accounting quality. *Journal of Accounting Research*, 46(3), 467-498.
- Berle, A., & Means, G. (1932). *The Modern Corporation and Private Property*. New York: MacMillan.
- Beslic, I., Beslic, D., Jaksic, D., & Andric, M. (2015). Testing the models for detection of earnings management. *Industrija*, 43(3), 55-79
- Custodio, C., & Metzger, D. (2014). Financial expertise CEOs: CEOs work experience and firm's financial policies. *Journal of Financial Economics*, 114(1), 125-154.
- Ellili, N. O. D. (2013). The ownership structure, the board of directors and the quality of accounting information. *Corporate Ownership and Control*, 10(4), 420-433.
- Elmessaoudi, O. (2015). The influence of CEO tenure on financial reporting quality. Master thesis, Amsterdam Business School, University of Amsterdam. Retrieved from www.researchgate.com
- Fama, E.F. (1980). Agency problems and the theory of the firm. *Journal of Political Economy*, 88(2), 288-307
- Francis, J., Huang, A. H., Rajgopal, S., & Zhang, A. Y. (2004). CEO reputation and earnings quality. *Contemporary Accounting Research*, 25(5), 109-147.
- Financial Reporting Council of Nigeria (2018). Adoption and compliance with Nigerian code of corporate governance. Retrieved from www.frcn.gov.ng
- Gegenfurtner, B., Ampenberger, M., & Kaseerer, C. (2009). The impact of managerial ownership, monitoring and accounting standard choice on accrual mispricing. CEFS Working Paper Series 2009-02 Retrieved from www.researchgate.com
- Gibbons, R., & Murphy, K.J. (1992). Optimal incentive contracts in the presence of career concerns: Theory and evidence. *Journal of Political Economy*, 100(7), 468-505.
- Gounopoulos, D., Pham, H. (2017). Financial expert CEOs and earnings management around initial public offerings. *International Journal of Accounting*, 53(4)1-45.
- Grimm, C.M., & Smith K.G. (1999). Management and organisational changes: A note on the railroad industry. *Strategic Management Journal*, 12(3), 557-562.
- Gul, F., & Wah, L.K. (2002). Insider entrenchment, board leadership structure and informativeness of earnings. Working paper, City University of Hong Kong. Retrieved from www.researchgate.com
- Hausman, J. (1978). Specification tests in econometrics. *Econometrica*, 46, 1251-1271.
- Hambrick, D. C., & Fukutomi, G.D. (1999). The seasons of a CEO's tenure. *Academy of Management Review*, 16(5), 719-742.
- Handayani, Y. R. (n.d.). Board directors' share ownership and financial reporting quality. Master thesis, Erasmus School of Economics, Erasmus University Rotterdam. Retrieved from www.researchgate.com
- Hazarika, S., Karpoff, J.M., & Nahata, R. (2012). Internal corporate governance, CEO turnover, and earnings management. *Journal of Financial Economics*, 104(1), 44-69.

- Healy, P.M., & Wahlen, J.M. (1999). A review of earnings management literature and its implications for standard setting. *Accounting Horizons*, 13(3), 365-383.
- Healy, P.M., & Palepu, K.G. (2001). Information asymmetry, corporate disclosure, and the capital markets: A review of the empirical disclosure literature. *Journal of Accounting and Economics*, 31(1), 405-440.
- Herath, S. K., & Albarqi, N. (2017). Financial reporting quality: A literature review. *International Journal of Business Management and Commerce*, 2(2)1-15.
- Hermalin, B., & Weisbach, M. (2012). Information disclosure and corporate governance. *Journal of Finance*, 67(5), 195-234.
- Holmstrom, B., (1979). Moral hazard and observability. *Bell Journal of Economic*, 10(1), 74-91.
- Huang, H., Rose-Green, E., & Lee, C. (2012). CEO age and financial reporting quality. *Accounting Horizons*, 26(4), 725-740.
- IASB (2008). Exposure draft on conceptual framework. Retrieved from www.iasplus.com
- Jensen, M.C., & Meckling, W.H. (1976). Theory of firm: Managerial behaviour, agency costs, and the ownership structure. *Journal of Financial Economics*, 2(1), 5-50.
- Jiang, J.X., Petroni, K.R., & Wang, I.Y. (2010). CFOs and CEOs: Who have the most influence on earnings management? *Journal of Financial Economics*, 96(3), 513-1008.
- Kim, E.H., & Lu, Y. (2011). CEO ownership, external governance and risk taking. *Journal of Financial Economics*, 102(2), 272-292.
- Kim, K., & Yang, J. S. (2014). Director tenure and financial reporting quality: Evidence from Korea. *Review of Integrative Business & Economics*, 3(1), 237-256.
- Kothari, S., Andrew, J., & Charles, E. (2005). Performance matched discretionary accrual measures. *Journal of Accounting and Economics*, 39(4), 163-197.
- Landau, S., & Everitt, B. (2003). *A Handbook of Statistical Analysis Using SPSS*. London: Chapman & Hall/CRC Press LLC. Retrieved from www.crcpress.com
- Larcker, D., & Tayan, B. (2012). Is a powerful CEO good or bad for shareholders? Stanford Closer Look Series, 1-4. Retrieved from www.researchgate.com
- Lafond, R., & Roychowdhury, S. (2008). Managerial ownership and accounting conservatism. *Journal of Accounting Research*, 46(1), 101-135.
- Lennox, C. (2005). Management ownership and audit firm size. *Contemporary Accounting Research*, 22(6), 205-227.
- Lilienfeld-Toal, U.V., & Ruenzi, S. (2014). CEO ownership, stock market performance, and managerial discretion. *The Journal of Finance*, 69(3), 1013-1050.
- McConnell, J.J., & Servaes, H. (1990). Additional evidence on equity ownership and corporate value. *Journal of Financial Economics*, 27(7), 595-612.
- Mitsuda, M. (n.d.). The effect of chief accounting officers on financial reporting quality. Retrieved from www.researchgate.com.
- Morck, R., Shleifer, A., & Vishny, R. W. (1988). Management ownership and market valuation. *Journal of Financial Economics*, 10(4), 293-315.

- Nichols, D.C., & Wahlen, J.M. (2004). How do earnings number relate to stock return? A Review of classical accounting research with updated evidence. Retrieved from www.researchgate.com.
- Ng, T.W., & Feldman, D.C. (2013). Does longer job tenure help hinder job performance? *Journal of Vocational Behaviour*, 83(3), 305-314.
- Obazee, U., & Amede, F., O. (2019). CEO attributes and timeliness of financial reporting. *Accounting and Taxation Review*, 3(3), 12-23.
- Park, J., Kim, C., Chang, Y.K., Lee, D., & Sung, Y. (2018). CEO hubris and firm performance: Exploring the moderating roles of CEO power and board vigilance. *Journal of Business Ethics*, 147(4), 919-933.
- Pathan, S. (2009). Strong boards, CEO power and bank risk-taking. *Journal of Banking Finance*, 33(5), 1340-1350
- Rahmawati, E. (2013). Information content and determinants of timeliness of financial reporting of manufacturing firms in Indonesia. Retrieved from <http://vuir.vu.edu.au>
- Schrand, C.M., & Zechman, S.L.C. (2012). Executive overconfidence and the slippery slope to financial misreporting. *Journal of Accounting and Economics*, 53(1/2), 311-329.
- Shen, W. (2003). The dynamics of the CEO-board relationship: An evolutionary perspective. *Academy of Management Review*, 23(5), 466-476.
- Short, S.H., & Keasy, K. (1999). Managerial ownership and the performance of firms: Obviousness from the U.K. *Journal of Corporate Finance*, 5(4), 79-101.
- Teshima, N., & Shuto, A. (2008). Managerial ownership and earnings management: Theory and empirical evidence from Japan. *Journal of International Financial Management*, 19(5), 107-132.
- Van Beest, F., Braam, G., & Boelens, S. (2009). Quality of financial reporting: Measuring qualitative characteristics. Retrieved from www.researchgate.com
- Warfield, T.D., Wild, J.J., & Wild, K.L. (1995). Managerial ownership, accounting choices, and informativeness of earnings. *Journal of Accounting and Economics*, 20(6), 61-91.
- Zhang, X. F. (2007). Accruals, investment and the accrual anomaly. *The Accounting Review*, 82(5), 1333-1363.

Business Succession Planning and the Survival of Small and Medium Enterprises: Evidence from Southeast, Nigeria

Victor Osadolor

*Department of Business Administration,
Edo State University, Uzairue, Edo State, Nigeria.*

Kenneth Egwuatu Ogbonna

*Department of Management,
University of Nigeria, Enugu Campus, Enugu State, Nigeria.*

Abstract

Business succession planning (BSP) of small and medium scale enterprises (SMEs) is associated with the transfer of ownership and management from one generation to another and has been found to contribute to an enterprise's growth and survival. However, the rate at which most SMEs derail and become extinct soon after being established leaves less to be desired. Owing to the paucity of research in South East, Nigeria to explore the influence of BSP on trans-generational survival of SMEs, this empirical study was an effort at plugging the gap. The study adopted a survey design. A sample of 267 potential respondents was statistically determined. Self-administered questionnaire designed in Likert-format was used to collect data from respondents. Convenience and judgmental sampling techniques were used to recruit participants who agreed to take part in the study. Percentages, frequencies, linear regression, Pearson correlation coefficient matrix and ANOVA were applied in data analysis. Results demonstrated that there was significant positive correlation between delegation of authority and survival of SMEs and that strategic compensation significantly and positively influence survival of SMEs. The study presents policy and managerial implications for the owners/managers of SMEs.

Keywords: Strategic compensation, delegation, succession planning and SMEs.

Introduction

Small and medium enterprises (SMEs) are critical components of the global economy and constitute huge prospects for wealth and skills transfer from one generation to the next. Apart from creating employment opportunities for a vast number of the world's population, the SME sub-sector, particularly in Nigeria, also assists in stimulating indigenous entrepreneurship, competition, innovations and creativity. Naturally, these firms are established with continuity in the minds of their founders (Ogbonna, Osadolor &

Udoh, 2021). Succession planning is the management of the talent in an organisation and the grooming of individuals to take on higher, more significant roles in the future to ensure the survival of the organisation (Akinyele, Ogbari, Akinyele&Dibia, 2015). Studies by Akinyele, Ogbari, Akinyele&Dibia, (2015), Visser &Chiloane-Tsoka, (2014), Burns, (2014), Pahanayak, (2008) have shown a correlation between firms' longevity and effectiveness of their succession plans.

Unfortunately, the reverse is the case with most Nigerian-owned companies whose founders rarely plan their succession (Ogbonna, Osadolor& Udoh, 2021; Burns, 2014; Pahanayak, 2008). Worse still, owners/managers of SMEs usually exhibit a great deal of reluctance to relinquish power for the fear of losing control and relevance or the fear that potential successors might ruin the business (Hjorth, 2016; Onuoha, 2012). Consequently, there has been series of marred transitions culminating in considerable losses in knowledge, wealth transfers, jobs resulting in harsh exposure of employees and their family members to severe economic and social conditions (Onuoha, 2012; Nworah, 2011).

The deplorable rate of survival of these firms, viewed in relation to their dominance and contribution to the health and wealth of society (Perrenoud&Sullivan, 2016) calls for a critical and pragmatic enquiry to understand how SMEs can better survive trans-generational ownership issues. Owing to the paucity of research, particularly within the precinct under examination, therefore, the objective of this study is to assess the effect of business succession planning on the survival of SMEs in the Southeast, Nigeria.

Literature Review and Hypothesis Development

Nature, Definition and Role Of Small And Medium Scale Enterprises

Small and Medium Enterprises (SMEs) has enjoyed some measure of controversy in the attempt of literature in arriving at consistency. As a result, various factors influence the definitions of SME particularly, scholars' perspectives, industry specifics like sophistication, innovation, productivity and growth orientation; and country-specific characteristics such as a nation's stage of development. Although there are several parameters used for defining the concept such as the number of employees, sales volume or turnover and amount of capital, there is, however, a strong contention that these parameters do not provide a consistent benchmark for all industries and for all times. The reason is that these criteria have their limitations overtime and need changes with technology improvement, productivity increases and inflation. Besides the definitions in use depend on the purposes those definitions are required to serve and the policies which govern the SME sector. Accordingly, what is considered "small" in a sector like the telecommunication industry or a developed country like Japan could pass for "large" in another sector like food and beverage or a developing country such as Nigeria. Moreover, as Ezeife (1998) contends, that which is considered a 'big' capital today may become

'small' capital in the nearest future. In their attempt at offering a description of an SME, Ezech (1999) and Nzelibe (1996) posit that in Nigeria, SMEs comprise all business organisations whose total capital employed is above N1.5 million, but not more than N200 million including the cost of land and workforce capacity of between 11-300.

However, in line with Nigeria's introduction of the National Policy on Micro, Small and Medium Enterprises (MSMEs), the Small and Medium Enterprises Development Agency Nigeria, SMEDAN (2012), has articulated dual criteria for defining micro, small and medium enterprises. According to the definition, a micro enterprise is any business with fewer than ten employees and assets (excluding land and buildings) of less than ~~N~~5 million, whereas a small enterprise is any business with 10–49 employees and total assets(excluding land and buildings) greater than ~~N~~5 million but less than ~~N~~50 million. In the same vein, a medium enterprise includes those with 50–199 employees and an asset(excluding land and buildings) base of more than ~~N~~50 million but not exceeding ~~N~~500 million.

In both developed and developing economies, there is evidence of the immense contributions of SMEs to economic growth and development. SMEs represent a predominant form of doing business around the world (Beckhard& Dyer, 1983). Empirical evidence shows that SMEs' contributions to Nigeria's economy are incontestable as about 10% of the total manufacturing output and 70% of the industrial employment are by SMEs (Aina, 2007). Besides providing employment and income for the majority of the citizens, SMEs also serve as the breeding ground for domestic entrepreneurial capabilities, technical skills, technological innovativeness and managerial competencies for private sector development (Aina, 2007).

Business Succession Planning

Business succession planning (BSP) in small and medium scale businesses is a series of activities and events that result in the transfer of leadership including the transfer of ownership of capital (Arminda, Cristina, Edgar, Helena, João & Mário, 2021; Sharma, Chrisman, Pablo & Chua, 2010), and the transfer of ownership and management of a business from one generation to another Kellermanns& Eddleston, 2006. It is a multi-stage process that begins with analysis of the business case for proactive succession planning, identification of target roles and positions, determination of core competencies, identification/assessment of successor candidates and finally, leadership development programmes before eventual handing over (Burke, 2003; Cabrera-Suárez, 2005). Ellis and Ibrahim (2006) and Maguta (2016) state that BSP contributes to employee commitment, enterprise's growth and survival. In their study, Kellermanns& Eddleston (2006) noted that lack of succession planning in most small-scale businesses has significantly contributed to their high rate of mortality.

Due to the complexities of transferring leadership to the next generation, succession is a strategic issue plaguing all SMEs (Arminda, Cristina, Edgar, Helena, João & Mário, 2021). For a variety of reasons, including the need to adjust the mutual connection between the founder and the next generation of leadership, BSP is a complicated process that should ideally be started, planned, and implemented while the founder is still alive. The lack of a successor including the successor's lack of competence, preparedness, or morale, etc., threaten the continued existence of any business (Arminda, Cristina, Edgar, Helena, João & Mário, 2021). Owners/managers strive to preserve their business lifespan and continuity by encouraging delegation and capacity building through mentoring, training and developing employees' skills, values, confidence, and ability to take responsibility (Ogbonna, Osadolor, & Udo 2021; Arminda, Cristina, Edgar, Helena, João & Mário, 2021). Constantinidis & Nelson (2020) posit that most owners/managers hope that the investments made in potential successors will result in the provision of quality and professional leadership that will strive to preserve the legacy of the incumbent generation.

Rothwell (2001) opines that BSP is a proactive approach to developing talent from within the enterprise through delegation, reward and compensation, mentoring and planned training activities. Through BSP, an enterprise can match its present talent with needed future talent as well as meet its strategic challenges and ensure the preservation of incumbent's legacy. Fayol was one of the first writers to recognise the enterprise need for succession planning and stressed that if this planning did not occur, people who are ill-prepared or ill-equipped would most likely fill critical positions (Rothwell, 2001). The outcome can be disastrous for an enterprise whose continuity rests on its crop of employees who are ill-prepared or ill-equipped to do the job. Several researchers concur with Fayol's thoughts that BSP has the capacity to provide continuity of leadership by ensuring that the right pool of talents is available to fill leadership positions in the future (Buckner & Slavenski, 2000; Hawkins, 2000; Wellins and Byham, 2001). Sustained continuity of leadership is essential for SMEs to survive as owners/managers positions become vacant due to old age, ill-health, death or other factors. Through the planning process, succession plans guide actions to enhance the quality of the leader and their commitment to the enterprise. Business succession planning aims to develop talents, skills and capabilities of potential successors through delegation of authority and strategic compensation.

Delegation

Delegation is a form of employee development. Delegation is defined as the transfer of duty or power to another person (usually a subordinate) to carry out certain tasks (Harris, Kenneth, Wheeler & Michele, 2009). It entails the assigning of responsibility and the commensurate authority to subordinates. Through delegation the subordinate is empowered to build his managerial and decision-making capabilities while the superior gains trust of his subordinate. It is more than assigning work as it makes the subordinate accountable for results and involves giving the subordinate the latitude to decide on the

means to achieve the set objective. The ability to manage efficiently and effectively is, therefore, dependent one's ability to delegate. Delegation is equally important to the delegator because the success of individuals occupying managerial positions is measured not by what they can produce but by what their teams produce (Grossman, 2016). Thus, according to Harris, et al.2009, delegation is an excellent approach to management since it allows management to have the time to run its primary functions of planning, organising, directing and controlling.

In any business enterprise, identifying, developing and retaining key talents are keys to, not only the success of the existing business but also for the survival of the future business. Delegation introduces responsibility, authority and expected accountability (Harris, Kenneth, Wheeler & Michele, 2009) and remains one of the most potent ways of building the capacity of potential leaders. It indicates that while specific responsibilities are passed on to the subordinate with commensurate authority, the delegator always bears the ultimate responsibility for the outcome of the task.

The effect of delegation on leadership succession planning is profound. Foremost, the subordinate can learn by doing, and it also underscores the development needs of the subordinate. Besides, it promotes the distribution of activities of an organisation among its members and leads to an improvement in its workforce strength through their exposure to organisational activities, enhancement of opportunities to develop commitments to organizational goals, and maximisation of employee effectiveness (Grossman, 2016). Further, effective delegation provides the leader with generous time for more strategic and developmental activities including improved reputation and employee trust as he will be perceived as a leader who trust and invests in the development of his team (Grossman, 2016). In addition, it allows leaders to reflect on the talent within their organisations and consider potential development prospects, including specific tasks which could be delegated and how these could be performed in a more developmentally-focused manner (Harris, Kenneth, Wheeler & Michele, 2009). More so, there will be increased productivity because, in the leader's absence, work will still be done. To have successful succession plans, delegation must be a prerequisite for organisational leaders as no leader can do all alone or lead till eternity. (Harris, Kenneth, Wheeler & Michele, 2009).

A good number of managers and leaders rarely delegate and this, somewhat, confirms the old axiom that "For one to do something right, one must do it by himself." Although this axiom may be true in a handful of cases, a core component of leadership is getting work done through others. Delegation can be a powerful and indispensable tool for empowering an organisational leader and improving employee competence in the workplace. Although the fear of failure drives most managers to under-delegate tasks or shun delegation for fear that someone else will not get the job done correctly (Grossman, 2016), there is the belief that delegation of authority increases workers' self-confidence and commitment, raises level of productivity, promotes knowledge inventory

and helps an organisation to achieve competitive advantage (AL-Matouh (2003). Therefore, we hypothesize that:

H₁: Delegation significantly affects survival of SMEs in Southeast, Nigeria.

Strategic Compensation

Compensation is an important aspect of the employment relationship, and it has recently been promoted by some as a tool for improving organisational performance, sustaining competitiveness, and being the single most significant operating cost for many organisations (Trevor, 2008). Modern approaches to compensation emphasize the importance of aligning employee behaviour with the organisation's strategic direction; these approaches, known as strategic compensation, have become widely adopted by businesses (Trevor, 2008). Strategic compensation should include significant capacity for 'at risk' remuneration, with employees' compensation possibly being contingent on one or a mix of business performance, division performance, and individual performance. Compensation is the overall monetary and non-monetary incentives that employees receive in exchange for providing services to a company (Chepchumba & Kimutai, 2017). Base pay, commissions, overtime pay, bonuses, profit sharing, merit pay, stock options, travel/meal/house allowance, and other benefits such as dental, insurance, medical, vacations, retirement, and taxes are some of the examples of direct pay and indirect pay.

The compensation structure that an organisation provides to its workers has a tremendous impact on employee commitment levels and, ultimately, retention. Strategic compensation, unlike traditional forms of remuneration, is not solely a cost of hiring the necessary labour, as it once was, nor is it determined by collective bargaining in most parts of the private sector. Instead, strategic compensation is a method of aligning a company's unique capital – its workforce – with the organisation's strategic direction, thereby, securing a competitive advantage and increasing shareholders' value (Trevor, 2008).

Money, according to Armstrong (2009), impacts employee behaviour through altering their attitudes and increase the propensity to attract and retain the workforce. Compensation may give a social status and a position of authority within an organisation, in addition to meeting financial and material requirements. According to Allen, Shore, and Griffeth (2003), in order to recruit and retain bright individuals, firms must differentiate themselves through their remuneration schemes. Therefore, an organisation's pay plan should be able to recruit and retain the best personnel while also maintaining employee fairness.

Employee compensation can take the form of financial and non-financial incentives. Zingheim and Schuster (2008) outlined financial incentives to include: pay for

performance, bonuses, profit sharing and deferred payments (which refer to payments made after retirement in the form of pensions or stock options). The authors also listed vacation leave for sickness, including casual, marriage, education, maternity or annual leaves. They recommend the import of understanding the employee workload and periods for relaxation as a means to enhance their productivity and influence their long-term retention. Inadequate reward, lack of recognition from managers, peers and customers can increase the rate of labour turnover (which represents the proportion of a firm's workforce that leaves during a year.)

A compensation strategy adopted by an enterprise is crucial as it can either make or mar the enterprise. Therefore, an alignment of a compensation strategy with a firm's business and human resource (BHR) strategies is vital for the organisation. Companies that offer competitive salaries and bonuses such as stock options, more vacation time, company cars, child care, and other perks could gain an advantage in preserving their talented employees over their counterparts that do not. As Michelle (2011), Sastry (2013) and Gomez (2013) all observed, employees are more inclined to stay where they are appreciated, given opportunities to grow and where a competitive pay structure is instituted. Compensation is no longer merely a 'cost of doing business', instead, when used strategically, compensation is a source of economic value added and, along with other human capital measures, how firms can secure sustained competitive advantage. Thus, we hypothesize that:

H₂: Strategic compensation significantly affects survival of SMEs in Southeast, Nigeria.

Theoretical Review

Business-Oriented Succession Planning Model

Burke (2003) proposed a business-based succession planning model involving five (5) major stages in this order: analysis of the business case for proactive succession planning, identification of target roles and positions, determination of core competencies, identification/assessment of successor candidates and, finally, leadership development programmes before the eventual handing over to the successor. This process aims to lead towards organisational progress and continuity of leadership competence. Burke's business succession planning theory is a structured and organised model that utilizes business case (i.e., a justification for a proposed undertaking based on its expected commercial benefit) to analyse the context of the organisation's strengths and weaknesses, and potential areas for improvements before developing methods or criteria to elect new leaders. Based on this model, newly-elected leaders must know the strategic alignment of an organisation, while the recruitment and selection process itself has to align with the strategic planning of the organisation. This study was premised on Burke (2003) business-based succession planning model that emphasize the imperative of competence among other factors in preparing employees for future roles. Through effective delegation and

strategic compensation potential leaders who will be committed to the advancement and preservation of an enterprise's legacy enterprise are developed.

Methodology

The study adopted a survey design. A sample of 267 potential respondents was statistically determined through convenience and judgmental sampling techniques. Self-administered questionnaire designed in Likert-format was used to collect data from 267 owners of SMES in Southeast, Nigeria who agreed to take part in the study. Data were analysed based on 248 validly returned copies of questionnaire using percentages, frequencies, linear regression, Pearson correlation coefficient matrix and ANOVA.

1.1 Delegation and survival of SMEs

No	Questionnaire items	SA	A	UD	D	SD	TOTAL
1	Delegation increases employees' self-confidence and effectiveness	104 (42%)	99 (40%)	30 (12%)	12 (4.9%)	3 (1.1%)	248
2	One of the successful ways through which I build future leader's capacity is by giving them responsibilities	146 (59%)	79 (32%)	15 (6%)	6 (2.3%)	2 (0.7%)	248
3	Delegation provides me more time to lead and develop more talent rather than just manage	119 (48%)	114 (46%)	7 (3%)	6 (2.3%)	2 (0.7%)	248
4	I allow my employees to participate in the decision making thereby increasing their commitment to the goals of the firm	116 (47%)	123 (49.4%)	4 (1.6%)	4 (1.5%)	1 (0.5%)	248
	Grand Total	485 (49%)	415 (41.8%)	56 (5.6%)	28 (2.8%)	8 (0.8%)	992

Source: Field Survey, 2022

Four (4) questions were designed in the questionnaire to assess the correlation between delegation of authority and survival of SMEs. The result of the analysis based on the cumulative response, as shown in table 1.1 revealed an expected response frequency of 992. The rate of response as observed was strongly agree, 485(49%); agree, 415(41.8%); undecided, 56(5.6%); disagree 28(2.8%) and strongly disagree, 8(0.8%) in that order. It implied that 90.8% of the participants agreed that delegation of authority has a

considerable positive connection with survival of SMEs. While 3.6% disagreed, 5.6% remained uncertain.

Table 1.1.1a Descriptive statistics of the relationship between delegation of authority and survival of SMEs

	Mean	Std. Deviation	N
Delegation of authority	2.2657	1.42140	248
Survival of SMEs	2.5916	1.55613	248

Source: Field Survey, 2022/SPSS, v.20

Table 1.1.1a shows the descriptive statistics of the relationship between delegation of authority and survival of SMEs with mean response of 2.59 and standard deviation of 1.55 for survival of SMEs and a mean response of 2.26 and standard deviation of 1.42 for delegation of authority. By careful observation of standard deviation values, it can be said that there is about the same variability of data points amongst the dependent and independent variables. Therefore, it implies that delegation of an authority constitutes a higher percentage of variables that positively affect survival of SMEs.

H₁: Delegation significantly affects survival of SMEs in Southeast, Nigeria

In testing H₁, data presented in table 1.1 were tested using Correlation matrix

Table 1.1.1b Correlation matrix on the relationship between delegation of authority and survival of SMEs

		Delegation of authority	Survival of SMEs
Delegation of authority	Pearson Correlation	1	.754**
	Sig. (2-tailed)		.000
	N	248	248
Survival of SMEs	Pearson Correlation	.754**	1
	Sig. (2-tailed)	.000	
	N	248	248

** Correlation is significant at the 0.05 level (2-tailed).

Source: SPSS, v.20

Table 1.1b is the Pearson correlation coefficient matrix of the relationship between delegation of authority and survival of SMEs showing the correlation coefficients, significant values, and the number of cases. The correlation coefficient shows a value of 0.75, indicating that correlation is significant at 0.05 level (2tailed) and implying that there is a correlation between delegation of authority and survival of SMEs ($r = .75$). However,

the computed correlations coefficient is greater than the table value of $r = .195$ with 246 degrees of freedom ($df. = n-2$) at alpha level for a two-tailed test ($r = .75, p = 0.000 < 0.05$). Since the computed $r = .75$, is greater than the table value of $.195$ we conclude that there is a statistically significant positive correlation between delegation of authority and survival of SMEs as reported in the probability value of ($r = .75, p = 0.000 < 0.05$).

Table 1.2 Strategic compensation and survival of SMEs

N O	Questionnaire items	SA	A	UD	D	SD	TOTAL
1	Rewarding employees based on their performance can improve their morale and prevent them from leaving for other employers	107 (43%)	97 (39%)	22 (9%)	15 (6%)	7 (3%)	248
2	Appreciating good works with better rewards increases the morale and loyalty of employees and reduces the rate at which they leave a company	92 (37%)	97 (39%)	17 (7%)	30 (12%)	12 (5%)	248
3	A pay arrangement is attractive can encourage employee to remain with a business	94 (38%)	135 (54.4%)	9 (3.6%)	7 (2.8%)	3 (1.2%)	248
4	Offering attractive salaries and bonuses to employees increases a one's chance of attracting and retaining talented employees over a competitor	124 (50%)	114 (46%)	8 (3.2%)	2 (0.8%)	0 (0%)	248
	Grand Total	417 (42%)	443 (44.7%)	56 (5.7%)	54 (5.4%)	22 (2.2%)	992

Source: Field Survey, 2022

Four (4) questions were designed in the questionnaire to examine the effect of strategic compensation on the survival of SMEs. The result of the analysis based on the cumulative response, as shown in table 1.2 revealed an expected response frequency of 992. The response rate of *strongly agree* 417(42%); *agree*, 443(44.7%); *undecided*, 56(5.7%); *disagree*, 54(5.4%) and *strongly disagree*, 22(2.2%) were observed. It signified that 86.7% of the participants agreed that compensation to a substantial degree, positively influence survival of SMEs. While 7.6% disagreed, 5.7% were ambivalent.

H₂: Strategic Compensation has a significant effect on survival of SMEs

$$\text{Model 1: EC} = \beta_0 + \beta_1 \text{SC} + \mu_1(i)$$

In testing this H_2 , data presented in table 1.2 were tested using Simple Linear Regression. The results of the Regression on EC and SC as shown in tables 1.2.1a-c.

Table 1.2.1a Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.931 ^a	.625	.649	.68430	1.694

a. Predictors: (constant), Strategic compensation

b. Dependent Variable: Survival of SMEs

Source: SPSS, v.20

Table 1.2.1b. ANOVA^b

	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	162.012	1	121.421	5.45	.0001 ^a
Residual	97.147	34	22.278		
Total	259.159	35			

a. Predictor: (Constant), Strategic compensation

b. Dependent Variable: Survival of SMEs

Source: SPSS, v.20

Table 1.2.1c coefficient

		Non-standardized Coefficients		Standardized Coefficients		Sig.
Model		B	Std. Error	Beta	T	P
1	(Constant)	29.31	3.89		7.53	.001

	Strategic compensation	15.98	2.312	.931	6.91	.001
--	------------------------	-------	-------	------	------	------

Dependent Variable: Survival of SMEs

Source: SPSS, v.20

Table 1.1.1a and 1.2.1b show that the analysis of variance of the fitted regression equation is significant with an F value of 5.45; this is an indication that the variation explained by the model is not due to chance. Since the p-value (0.001) is less than 0.05, it shows a statistically significant positive effect between the variables at a 95 percent confidence level. Thus, strategic compensation has a significant positive effect on survival of SMEs. The R^2 statistic in table 1.2.1a indicates that the model as fitted explains 89.5 percent of the total variability in survival of SMEs. In other words, 89.5 percent of the total variability in survival of SMEs can be described by compensation practices. The value of $R^2 = 0.625$ shows that strategic compensation is a good predictor of the survival of SMEs. The standardised coefficients (Beta) value in table 1.2.1c reveals that the independent variable is statistically significant at 0.05. Thus, we conclude that strategic compensation has a significant effect on survival of SMEs in Southeast, Nigeria.

Findings and Policy Implications

The findings from the analyses of data indicated that 90.8% of the participants either strongly agreed or agreed that there is a significant correlation between delegation of authority and survival of SMEs. The test of hypothesis H_1 using Pearson correlation coefficient matrix resulted to the acceptance of the alternate hypothesis and to the conclusion that there is a statistically significant positive relationship between delegation of authority and survival of SMEs ($r = .75$, $p = 0.000 < 0.05$). This finding affirms the assumptions of the Business-Oriented Succession Planning Model by Burke (2003) which maintains that delegating leadership roles to successors on time impacts their commitment and productivity. Additionally, the study finding provides support for the assertion of AL-Matouh (2003) that delegation of authority increases workers' self-confidence, level of productivity, effectiveness and an organisation's opportunity for achieving competitive advantage.

Also, from the analyses of data, 86.7% of the participants either strongly agreed or agreed that strategic compensation had a significant effect on survival of SMEs following the test of hypothesis 2 using Simple Linear Regression to ascertain the effect of compensation on survival of SMEs. Hence, the conclusion that strategic compensation has a significant positive effect on survival of SMEs ($r = 0.931$; $t = 7.53$; $F = 5.45$; $p = 0.001 < 0.05$). This finding re-enacts the findings from the works of Aworemi, Abdul-Azeez and Durowoju (2011) that good remuneration ranked third among the factors influencing employees' decisions to stay with an organisation. Among the seven factors analyzed and graded, namely: job security, (ii) personal loyalty to employees, (iii) attractive salary, (iv) good

working conditions, (v) promotion and growth, (e) job content, and (f) recognition for tasks done, the study found that good compensation scored high on the list. Hence, a competitive compensation package, both monetary and non-monetary could be used to preserve an organisation's most critical resource – the human capital. The findings of this study are also in tandem with the empirical submission of Ulabor, Mordi and Ajonbadi (2014) which posits that financial benefits remained the most dominant motivating tool employed by managers in the Nigerian education sector. However, this finding differs from the position of Odendaal (2010) who confirmed that compensation has a weak influence on employees' decision to remain with an organisation.

Thus, this study recommends that owner/managers of SMEs should embrace regular delegation of authority to their employees as well as develop and implement strategic and competitive reward packages as these approaches have the potential to build employee's confidence and commitment to organisational goals and enhance employee's propensity to remain with the organisation.

References

- Akinyele, S. T., Ogbari, M., Akinyele, F. A & Dibia, K. (2015). Succession planning and its impact on organisational survival, *Journal of Research in National Development, JORIND* 13(2)
- Allen, D. G., Shore, L. M., & Griffeth, R. W. (2003). The role of perceived organisational support and supportive human resource practices in the turnover process. *Journal of Management*, 29(1), 99-118.
- Aina, O.C (2007). The role of SMEs in poverty alleviation in Nigeria, 3(1). [Online] Retrieved from <http://www.journalonduse.org/Assets/vol3%20papers/Journal%2010.pdf>
- Arminda, D.P., Cristina, F., Edgar, N., Helena, A., João, J.F., & Mário, R. (2021). Succession Planning and strategies in family business: A multiple case study. *International Journal of Entrepreneurship* 25(1)
- Armstrong, M. (2009). *A handbook of human resources Practice*, UK: Kogan Page
- Beckard, R and Dyer, W.G, Jr. (1983). Managing Continuity in the Family-owned Business, *Organisational Dynamics*, 24(3).
- Buckner, M and Slavenski, L. (2000). Succession Planning. In W. R. Tracey Ltd. *Human resources management and development handbook*, 561-575), New York: AMACOM
- Burke, F. (2003). "Effective SME Family Business Succession Strategies". Paper presented at International Council for Small Business, 48th World Conference, Belfast, Northern Ireland, 15-18 May.
- Burns, A. (2014), "Succession Planning in Family-owned Businesses" Submitted in Partial fulfilment of the Maine Master's Degree in Leadership Studies.

- Cabrera-Suárez, K. (2005). Leadership transfer and the successor's development in the family firm. *Leadership Quarterly*, 16(1), 71-96.
- Chepchumba, T.R and Kimutai, B.D (2017). The relationship between employee compensation and employee turnover in small businesses among Safaricom dealers in Eldoret Municipality, Kenya, *International Journal of Economics, Commerce and Management*, 5(2)
- Constantinidis, C., & Nelson, T. (2020). Integrating succession and gender issues from the perspective of the daughter of family enterprise: A cross-national investigation from the perspective of the daughter of family. *International Management*, 14(1), 43-54.
- Ellis W. and Ibrahim A.B. (2006). *Family business management. Concepts and practice*. Iowa: Kendall Hunt Publishing Company.
- Eze, J.A. (1999). *Fundamentals of Small Business Management*. Glarnic Books, Emene-Enugu
- Ezeife G. P. (1998). *Problem and Prospects of Small-Scale Industries*, Fundamentals of Small Business Management. Glarnic Books: Enugu.
- Grossman, D. (2016). *The impact of the delegation of authority on employees' performance at great IRBID municipality: A case study*. Accessed from Grossman, D. (2016).
- Harris, Kenneth, A.R., Wheeler, K & Michele, K (2009). Leader-Member Exchange and empowerment: Direct and interactive effects on job satisfaction, turnover intention, and performance. *International Journal, Human Resource Management*, 134.
- Hawkins, J. (2000). Linking the learning Sciences to systemic reform, *the Journal of the Learning Sciences*, 13(1).
- Hjorth, D. (2016). The burden of history in the family-owned organisation. *Organisation Studies*, (1), 23
- Kellermanns, F & Eddleston, K. (2006). Corporate entrepreneurship in family firms: A family perspective. *Entrepreneurship Theory and Practice*, 30(6)
- Maguta, H.M. (2016). Effects of Succession Planning on the Performance of Non-Governmental Organizations in Kenya, *International Journal of Scientific and Research Publications*, 6(4)
- Nworah, U. (2011). Culture and Igbo business practices. <http://www.nigeriavillagesquare.com/> Retrieved 2011-08
- Nzelibe, C.G.O. (1996). Managing small and medium scale enterprises in a competitive marketing economy, *IOSR Journal of Business and Management (IOSR-JBM)*, 19(6), I, 21-31
- Obonna, K., Osadolor, V & Udoh., E. B (2021). Mentoring and training a veritable tool for leadership succession planning in Enugu State, Nigeria: A small and medium enterprises sustainability perspective. *Edo journal of Arts, Management and Social Sciences*, 3(2)

- Onuoha, B.C. (2012), "Professionalizing Family Businesses in the South-East Region of Nigeria" *International Business and Business and Management*. 5(5), August
- Pahanayak, B. (2008). *Human Resource Management, Third Ed.* New Delhi: Prentice Hall of India, Private Limited
- Perrenoud A.J & Sullivan, K.T. (2016). Analysis of executive succession planning in 12 construction companies. *International Journal of Construction Education and Research*, 3(5)
- Rothwell, W. (2001). *Effective Succession Planning: Ensure Leadership Continuity and Building Talent from Within* (2nd ed.). New York. NY: AMACOM
- Sharma, P., Chrisman, J.J., Pablo, A.L., & Chua, J.H. (2010). Determinants of initial satisfaction with the succession process in family firms: A conceptual model. *Entrepreneurship: Theory & Practice*, 25(3), 17-36.
- SMEDAN & National Bureau of Statistics. (2012). *Survey Report on Micro, Small and Medium Enterprises in Nigeria: 2010 National MSME Collaborative Survey*. Abuja: SMEDAN and National Bureau of Statistics.
- Trevor, J (2008) Can compensation be strategic? A review of compensation management practice in leading multinational firms, *Judge Business School, University of Cambridge*
- Visser, T and Chiloane-Tsoka, E. (2014). An exploration into family business and SME's in South Africa. *Problems and Perspectives in Management*, 12(4), 427-432.
- Wellins, R and Byham, W. (2001). *The leadership gap training*, 29, 98–106.

LEADERSHIP CLASS, GOVERNANCE AND HUMAN SECURITY IN NIGERIA'S FOURTH REPUBLIC: AN APPRAISAL

John E. Anegbode

*Department of Political Science
Ambrose Alli University, Ekpoma Edo state, Nigeria
Tel: 08038579706; Email: johnnamalu1@gmail.com*

Asaba Ebilade Victor

*Department of Political Science,
Ambrose Alli University, Ekpoma, Edo state Nigeria.
Tel: 07032615662
Email: yarovictor14@gmail.com*

Abstract

It is common knowledge that governance is fundamental in every democratic setting, and that the leadership class propels the course of governance through the deployment of human and material resources for the good of all. Incontestably, the success and failure of governance in any polity largely depends on the moral fiber of the prevailing leadership class. This work seeks to examine whether the Nigerian leadership class had provided responsible governance by harnessing and deploying her God given human and material resources for the well-being of the citizenry and had brought about the total transformation of the Nigerian nation since the emergence of the fourth republic. This is against the backdrop of monumental social, economic, political and security miasma enveloping the Nigerian nation. The Authentic leadership theory is therefore adopted as framework of analysis. Secondary data is used for this work and the data is analyzed through the use of content and descriptive method of analysis. The paper reveals that Nigeria had been poorly and irresponsibly governed since the emergence of the fourth republic thereby making human security a mirage. This is traceable to the rent-seeking character of Nigeria's leadership class. The paper concludes that Nigeria can only see better days if her current leaders turn a new leaf and provide accountable governance. In view of the forgoing, the paper recommends ethical leadership as panacea to Nigeria's governance quagmire.

Key Words: Democracy, Governance, Human security, Leadership and Morality.

Introduction

Since the 1980's, Nigeria models of governance and leadership have become the center of debate for academics, decision makers, civil society and in particular the international development agencies owing mainly to political instability and poor economic performance that have been recorded in most African countries since their political independence. The task of creating and maintaining a viable and legitimate state that is accessible, efficient, accountable, transparent and equitable has been one of the most critical and complicated challenges of the transformation process that African countries are currently undergoing. Governance has been the major vehicle for attaining this legitimacy and viability. Fundamental to the notion of governance is the ability of the Nigeria state to provide efficient and well-functioning institutions and infrastructures of government legally backed and socially coherent that together establish and maintain an enabling environment in which human security takes place (Fayemi, 2004: 51).

Indisputably, Nigeria is an artificial creation of British colonial power. She gained independence from her colonial masters in 1960 and attain republican status in 1963. Three year after, precisely in 1966 Nigeria started bleeding, following a revolutionary coup d'état organized by a group of young soldiers led by Major Kaduna Chukwuma Nzeogwu and a counter coup in July of the same year. Sadly, these coups were trailed by indescribable ethnic motivated killings in Northern part of the country and the aftermath was a bloody civil war. As though the blood bath was not enough, the civil war was succeeded by military coups and counter coups up till June 1998 when the self-succession plans of Late Gen. Sani Abacha failed following his sudden death. Nigeria then began a fresh democratic journey in May 1999 known as the fourth republic. Between June 1999-May 2015 which spans sixteen years of her fourth republic, Nigeria made a lot of money as the price of crude oil; Nigeria's major foreign exchange earner was at its peak. The Nation was raking in trillions of naira into the national coffers. For instance, between June 1999-May 2007 alone the three tiers of government shared a total of #16.447 trillion. Of this amount, the federal government received the lion's share of over #7.4trillion, the 36 states and Abuja received a total of #5.7 trillion, while the local government councils in the country received about #3.3 trillion (Iyare, 2008: 29). Nigeria has one of the fastest growing economies in the world, the sixth largest producer of petroleum in the world; the eight largest exporter and 10th largest proved reserves (Ojo, 2021 N. pag). Since the fourth republic began, the governing leadership class holds sway and parades the corridors of power at different levels of government (federal, state and local governments). They occupy elective and appointed positions intended to deploy the common wealth for the good of all as well as the total transformation of the Nigerian nation which is fundamental for the welfare and well-being of the ordinary people. It is shocking to note that over twenty years now, the Nigerian leadership class has not been able to harness and deploy the enormous wealth at its disposal for national development and transformation or secure good life for the citizens. According to human rights watch (2007: 31), despite record-setting government revenues in recent years, corruption and mismanagement

remain a major cause of Nigeria's failure to make meaningful progress in improving the lots of ordinary Nigerians. According to Imobighe, (1998: 13) if the human beings in a society are well provided for and are happy, then the society will radiate with happiness. On the other hand, if their needs are neglected and they are frustrated, then there will be gloom all over the land. Indisputably, the Nigerian state is now bleeding and gloominess is everywhere owing to the failure of leadership to provide for the citizenry thereby forcing many of them to find vent in crime and criminality while others had took up arms against the Nigeria state. Presently, terrorists, gangsters and bandits are fiercely charging at the soul of the Nigerian state. Anarchy is rapidly gathering momentum.

Today, Nigeria has been crowned the poverty capital of the world, taking over India a country with seven times the population of Nigeria (The world poverty clock, 2019: N. pag.). About 120 million people go to bed hungry while some live large. About twelve million unemployed youths roam the streets and villages of our nation (Ojo, 2021 N.pag.). Rather than human security, human insecurity is at home in Nigeria. In the light of this conundrum, this paper interrogates how leadership and governance have interacted and the implications of their interaction on human security in Nigeria's fourth republic. This became necessary against the backdrop of the reign of terror, banditry, kidnapping for ransom, militancy, armed robbery and mass poverty in the Nigerian state which were symptoms of disastrous governance.

Conceptual Discourse

The concepts that are central to this paper are democracy, governance, human security, leadership and morality. Democracy is system of government elected by persons, on periodic elections. It is the system of government which creates room for electorates for periodically making informed choices about the numerous political contestants to be recruited to administer the generality of the people. Democracy refers to a system of government with the consent of the majority of the governed in which ordinary citizens are empowered with the right and ability to govern themselves through elected representatives through periodically organized free and fair elections. According to Enemu (1999: 141), Democracy is by far the most popular form of government in the world today. There is hardly any leader who does not wish to be seen as a democrat or a regime that does not seek to be described as democratic. Democracy also holds a strong appeal among the ordinary people. The NEPAD strategy document recognizes that there can be no development in the absence of true democracy, respect for human rights, peace and good governance and its proponents undertake to respect the global standards of democracy, the core components of which include political pluralism, include a respect for freedom of association, including existence of workers unions, fair, open and democratic elections (Fayemi, 2005: 56).

According to Anyanwu (1998: 369), governance consists of two distinct but intimately intertwined dimensions: one is political (and relates to commitment to good governance). And the other is technical (and relates to issues of efficiency and public management). Both must be addressed. It is therefore basically about how people are ruled and how the affairs of the state are administered and regulated in the best interest of the citizenry. Although, the idea of governance has always featured in the management of public sector, it was rarely defined as a partnership between the rulers and the ruled aimed at the efficiency of state structures. While the clamour for this type of partnership has featured in the struggles for the transformation of authoritarian structures and one party states, the idea of a people driven governance was largely ignored by the command economies and free markets that dominated the world in the cold war era (Fayemi, 2005: 53).

In conceptualizing human security, it is logical to begin by considering the predicator i.e security. According to Imobighe (1990) cited in (Mijah, 2007:2) "security has to do with the freedom from or with threats to a nation's ability to protect itself, promotes its cherished values and legitimate interests and enhance the well-being of its people. The implication is that security manifests at the levels of nation-states, individuals etc and also has internal and external dimension. Flowing from this conception, human security is all about liberating humans from physical and artificial hindrances such as war, poverty, political oppression, which prevents people from choosing freely and acting freely on what they have chosen. In this paper, human security simply means the welfare and well-being of the ordinary people of a nation. Human security is a new thinking in national security management. It is a people-oriented security system different from the conventional military approach. It simply means peace and security based on human needs. According to Imobighe (1998:24), the management of national security in Africa has been greatly influenced by a systemic bias and the conventional or military-oriented interpretation of security. The main focus of national security efforts is generally on the state and the regime in power. The wrong assumption is that once the territorial integrity of the state is protected and the regime in power is taken care of, the security spin-off will trickle down to the ordinary citizens. Unfortunately, this has not worked out as expected in Africa. Hence the expansion of national security thoughts to include human needs.

To Alamu cited in (George-Genyi & Coker, 2014:1136) leadership in its simplest form portrays the ability to inspire, direct, motivate and encourage others positively to specific end. It is about being able to meet the challenges of organizing and adequately coordinating the resources of time, relationship, skill, expertise and finances to achieve a goal for the common good of all. As noted elsewhere in this paper, leaders set the tone and determine the moral standards of society. If they are men of low degree, they would dumb down society to their own level. No nation rises above the mindset of its leaders. In these truths lies the path of hope and redemption for the teeming millions of our people (Mailafia, 2018: 31 & Mailafia, 2021: 17).

Morals according to Babalola (2017) are defined as the ultimate principles and criteria whereby social behavior is judged and indicate conformity with recognized rules or correct conduct. Human being is constituted in such a way that not all actions befit his nature. Some kinds of actions are antithetical to his nature and militate against his well-being while some other kind of actions promotes his general well-being and leads to happiness and self-fulfillment. Morality in this paper is used to imply the sense of right and wrong.

Theoretical Exposition

Leadership theories abound in literature to explain the character, attitude, disposition and behavior of a leader requisite to achieve enhanced performance either at the organizational or national levels (Gberevbie, Shodipo & Ovasogie, 2013: 12). In this paper, the "Authentic leadership theory" is adopted as the framework of analysis. American management and business professor Bill George wrote about the concept of "Authentic leadership" in his book, 'authentic leadership'. It revolves around the leader's ethical behavior. According to Bill George, one of the core qualities of a leadership role is authenticity. Without actually being authentic, a leader will never be able to appear as if he is. The fundamental characteristics and qualities of an authentic leader as noted by Bill George are; Selflessness. Authentic leaders don't go for power, money and his ego. An authentic leader puts the interest of the organization first. Authentic leaders are reliable and trustworthy and people respect them. They take responsibility and expect others to do the same. Authentic leader is also transparent. He encourages open communication and is willing to discuss successes as well as failures. Vision, integrity and listening ears are other qualities of an authentic leader (Mulder, 2018 N. pag.).

This theory is suitable because in any organizational and or governmental setting, the leadership is expected to be transparent, selfless and exhibit high ethical standard in the management of organizational or national resources for the common interest. Authentic leadership whether at the organizational (private) or national (public) settings entrench transparency, accountability, selflessness, ethical and exemplary leadership which is needed for resourceful and effectual management of organizational or national resources for progress and development. Regrettably, the reverse of 'authentic leadership' is the case in Nigeria. It needs no soothsayer to tell us that the Nigerian state today is enmeshed in the most terrible and complex social, economic, political and security problems due largely to the lack of 'authentic leadership' i.e. leaders with integrity, high ethical or moral standard, selfless, transparent and accountable.

Leadership Class, Governance and Human Security in Nigeria's Fourth Republic: The Nexus

The emergence of nation states makes governance necessary. Individuals in a nation cannot on their own hold themselves together for any meaningful progress (Anyanwu, 1998: 364). This makes the place of leadership in democratic governance indispensable. Leaders set the tone and determine the moral standards of society (Mailafia, 2018: 31). Human security on the other hand is a people-oriented security system. It is a new thinking that when the nation's security efforts are on the ordinary men and women in society, then such efforts become all-inclusive and truly national, because it will take care of everybody, both the government and the governed, both the strong and the weak, as well as the rich and the poor. In simple terms, it is the ability of a nation to protect the generality of its citizenry and provide a congenial environment for their development and the enhancement of their general well-being (Imobighe, 1998: 12-13). The bedrock of a nation's stability and security is mainly judicious resource allocation, good resource management and responsibility by those saddled with leadership responsibility. Hence, scholars across the globe acknowledged that most of the time, the quality of national leadership of countries have determine their political stability, level of general security, economic and national development.

The indispensability of good leadership in the smooth functioning of any nation-state, Nigeria included cannot be gainsaid. Nigeria is an indubitably blessed nation. Blessed in the city and abound in the field, bountiful in her holistic frame. Her trees are treasure-troughs churning out juicy and nurturing fruits. Nigeria is a land of many greats. Men of valor aren't in scanty counts. She is loaded with benefits from the succoring hands of the immortal and invisible God. If citizens of any nation should be categorized as people whose eyes see no evil of famine, it should be Nigerians. But dismal and disheartening testaments about her we hear daily (Ojo, 2021 N. pag.). The Nigerian state that had very great prospect at independence and was touted to lead Africa out of the backwoods of underdevelopment and economic dependency, is still stuck in the league of very poor, corrupt, underdeveloped, infrastructural decaying, crisis-ridden, morally bankrupt and most deadly leadership deficient Country (Imhonopi & Urin, 2013: 78). After independence in 1960, 15% of Nigerians were considered poor. In 1980, the number shoots up to 28 percent. In 1985, it rose to 46 percent. By 1996, the poverty scale was driven up to 66 percent. Today, 120 million people are poor and Nigeria is considered the poverty capital of the world. In spite of the country's vast oil wealth, 71 percent of the population live less than one dollar a day. Twelve million unemployed youths roaming the streets of our urban cities and villages, because round pegs are in square holes, misfits occupy top positions in major vital organs of the economy (Ojo, 2021 & World poverty clock, 2019 N. pag.).

Currently, Nigeria has been ranked the third worst governed country out of 104 countries surveyed by the Chandlers good governance institute (CGGI). The Chandlers Good governance index 2021 ranked Nigeria as the third worst-led entity ahead Zimbabwe and Venezuela citing poor leadership and foresight, robust laws and policies, strong institutions, financial stewardship, attractive market place, helping people rise, reputation

and global influence. For Nigeria's 206 million people, the absence of these and their consequences have made their lives miserable and tipped the country towards state failure (Punch Editorial, 2021 N. pag.). Professor Pat Utomi was right when he described the caliber of people who became politicians in Nigeria as a terrible mistake (Oyeleke, 2019). He said this while speaking on "though tribe and tongue may differ: interrogating Nigeria's nationhood at the 26th Annual pre-Ramadan lecture organized by the University of Lagos Muslim Alumni. He warned that Nigeria could remain in permanent crisis without good governance. In the advanced countries, politics is seen as an instrument of service and it is far from mouth-watering. According to (Ademiluyi, 2019: 31), Tony Blair started making his millions after he stepped down as prime minister in 2007 after being in politics for 24 years. Bill Clinton could not afford a house after close to three decades in American politics. Nelson Mandela only did one term of five years as president of the rainbow country and never demanded for a pension as compensation for his 27 year stay in Robben Island which his compatriots would gladly have obliged him as his case was a locus classicus in public service. Unluckily, ours were a bunch of greedy, insensitive, irresponsible, amoral, unimaginably corrupt and pension hungry leadership class. Now, the bad governance they unleashed on the innocent citizenry and the attendant excruciating poverty has come with its prize and accolade in the form of banditry, armed robbery, insurgency, Kidnapping for ransom, deaths and bloodbath everywhere. UN under secretary General for public information, Theresa Savigny cited in Alli, noted that:

...the widespread unrest, turmoil and violence which is now afflicting an unprecedented number of countries is linked by one common thread of growing economic malaise, regardless of the ethnic and political guises it adopts. In Liberia, Rwanda and horn of Africa, poverty is the tinder which ignites the resentments and fears that all people and communities harbors (Alli, 2005: 343). Similarly, Ntalaja 2002 cited in Adetula 2005 also noted thus:

...the ease with which warlords can recruit young men and boys to their armed bands in Africa today is undoubtedly a function of the large number of school leavers and unemployed youth with nothing to do and no hope for the future... thus are insecurity and poverty intertwined and their persistence can only frustrate the African integration and development process (2005: 393).

Up North, Islamist terrorism has changed the ill-fated country for the worse, threatening its viability as a country. Terrorism by Boko Haram was raging in the North East, banditry in the North West and North central while the three Southern regions are contending with killer herdsmen and kidnapping.

Addressing a press conference in Kaduna state, the commissioner of information in Zamfara state Mr Ibrahim Dosara noted that no fewer than 2,619 people have been killed

in various attacks by bandits across Zamfara state. He said the deaths were recorded in the state between 2011 and 2019 alone. He also disclosed that the bandits abducted 1,190 people from various parts of Zamfara state in the last eight years. He added that since 2011, the Zamfara state government has spent the sum of #970million on payment of ransom to bandits to secure the release of kidnapped victims, while over 100,000 people were displaced from their ancestral homes as a result of bandit activities (Zamfara state Government, 2021). In his 2021 democracy day speech, the Zamfara state Governor, Bello Matawalle disclosed that the state of insecurity in the state is worsening at an alarming rate. He made the remark after confirming the bandit attack on Kadawa village, Zurmi local government area where the bandits slaughtered 30 people (Matawalle, 2021 N. pag.). Unsurprisingly, Zamfara state has the highest number of the poor and vulnerable in Nigeria, with a record of 3,836,484 people from 825,337 households, according to data from the National social registry (Tunji, 2021 N. pag.). According to Robert McNamara (1968) cited in Imobighe, (1998: 19) "any society that seeks to achieve adequate military security against the background of acute food shortage, population explosion, low level of productivity and per capita income, a higher rate of illiteracy, a fragile infrastructural base for technological development, inadequate and inefficient public utilities and a chronic problem of unemployment, has a false sense of security".

Presently, the hottest epicenter of pervasive insecurity and near-total-collapse of law and order is in the South East, especially in Anambra, Imo, Abia and Ebonyi states respectively. Audaciously, non-state actors are taking on state security forces and menacingly challenging the legitimacy of the Nigerian state. Obviously, the criminals are gaining the upper hand depicted graphically in the concurrent jailbreaks, daring attacks on police commands and Headquarters as well as bombings on security formations in Owerri the Imo state capital, Anambra, Abia and Ebonyi. In the early hours of April 19th 2021, gunmen attacked the zone 13 police headquarters at Ukpo, in Dunukofia local government area of Anambra state, killing two policemen inspector Ishaku Aura and PC Uzoma Uwaebuka and three others. Simultaneously, hoodlums attacked and razed the Uzuakoli police division in Bende council area of Abia state. Police public relations officer, (PPRO) Abia state command SP Geoffrey Ogbonna disclosed that the gunmen used dynamites and rocket launchers which frustrated the efforts of the policemen guarding the station to repel them (Ujumadu, Alaribe & Oko, 2021: 13).

Between January 26th -April 29th 2021 ninety-six days after the appointment of the new service chiefs, 741 people were killed by suspected terrorists, bandits, herdsman and other armed non-state actors across the country and over 1,000 kidnapped. This represent only reported cases in the media (Ojiego, 2021: 7). At least 936 students of secondary and tertiary institutions were abducted by suspected bandits and Boko Haram members across the country between December 2020 to June 2021. The incidents were recorded in Ohordua, Edo state, Effurun, Delta state, Kankara, Kaduna state, Afaka, Kaduna, Jangebe, Zamfara state, Kagara, Niger state, Mahuta, Katsina state among others (Altine & Tolu-Kolawole, 2021 N. pag).

At the moment, there are indications that the Central bank of Nigeria's anchor Borrowers programme is heading for the rocks as bandits are forcing farmers who took the Anchor borrowers programme loans to abandon their farms. Farmers in Zamfara, Kebbi, Sokoto, Ekiti and Ebonyi states in separate interviews with the Punch on Monday 21st June 2021 said repaying the loans would be tough because bandits had taken over their farms and destroyed crops. Recall that the CBN had in 2015 launched the ADP in line with its developmental function. The programme aimed at creating a linkage between anchor companies involved in processing and small holder farms of agricultural commodities.

"I took #1.3m loan, bandits destroyed my farm, I couldn't harvest a bag of rice, one of the farmers in Zamfara state, Alhaji Nuhu Dansadau told the Punch. Dansadau whose farm is in Yargaladima village in he Maru local government area stated; the bandits destroyed all my crops very close to harvesting period. They put their cattle in my rice farm and everything was destroyed. In the same vein, Mallam Yusuf Umar who took #600,000 ABP loan told the Punch that he was kidnapped by the bandits and detained for over a month. He maintained that after he paid ransom, he was released and when he returned to his farm, he discovered that the crops he planted had been destroyed by the bandits. Yusuf stated; I don't know how to pay the CBN loan because I don't harvest anything (Nnodim, Orji, Altine, Nejo, Olugbemi & Nnachi 2021 N. pag.). The major problem that the country is facing today is the insincerity and insensitivity of her leaders to the needs of the ordinary people whom they have elected to serve. Today, at the national, state and local government level, the Nigerian people have as their leaders a hardcore, small selfish, money-minded few individuals who wage political and economic war against the vast masses of exploited and oppressed people. The democracy embraced by Nigerians in 1999 has produced leaders who have blighted the lives of Nigerians who now wallow in poverty, illiteracy, hunger and unemployment (Ebegbulam, 2012: 221). The reward is human insecurity instead of human security.

Memorable Examples of Transformational Leadership and Good Governance in Nigeria's Peer Nations of Brazil, Singapore and Taiwan

It is no longer news that Brazil, Singapore, Taiwan, Nigeria among other countries in Asia and Latin America began their journey as third world countries some decades ago. These countries were branded third world due to their backwardness in socio-economic and political development which was partly caused by their colonial exploitation among other reasons. Among these countries, Nigeria was better positioned to attain great developmental success giving her countless mineral and human resources. Speedily, Taiwan, Brazil and Singapore with less mineral resource endowment over took Nigeria within a short period to become notable economies in the world and attain great

transformation while Nigeria became the world poverty capital. The success stories of Singapore, Brazil and Taiwan were made possible by transformational leadership who provided good governance in their respective polities crucial for greatness while ours was bad governance provided by a rent-seeking and thieving leadership.

Reporting for BBC news, Sao Paulo, Steve Kingstone said; "I use to tell visitors to close their eyes as I drove them into Sao Paulo from the Airport. That was seven years ago when the first impression of South America's biggest city was a pot-holed motor-way running parallel to a skidding river along whose backs economic migrants had made their homes in wooden shacks perfumed by belching exhaust fumes. Shortly after when Steve Kingstone returned to cover elections in Sao Paulo, the once dreaded sight of the Airport has improved significantly. The river bed has been dredged to stop flooding and the motor-way surface smoother with more lanes. Number-crunchers say rising incomes have catapulted more than 29 million Brazilians into the middle class during the eight year presidency of LUIZ Inacio Lula Da Silva, a former trade unionist elected in 2002. "I love this guy, former U.S President Barrack Obama enthused at one G20 summit, while former British Prime Minister Tony Blair told BBC that LUIZ Inacio Lula Da Silva was one of the more remarkable leaders of the modern age (Kingstone, 2010 N. pag.). Between 2002-2010 the number of poor people in Brazil fell by 51 per cent. In the 2000's, while the per capita income of the country's richest 10 per cent increased by 10 per cent, the per capita income of 50 per cent of the poorest rose by 68 per cent (Dauvergn & Farias, 2012: 908).

Taiwan offers one of the great models of modern economic and political development. In 1960, Taiwan had GDP per capita and human development levels that placed it among the least developed countries in the world. Subsequent decades saw economic growth and industrializations that not only transformed Taiwan into one of Asia's Tiger economies, but also provided an economic model that has been successfully replicated by other regional economies. Taiwan's success from under developed and resource poor island to a regional economic power house with a multi-party democratic system-comes from its national commitment to investing in its people. Without mineral, carbon or agricultural wealth, Taiwan recognized that its people were its most valuable national resources. Today, Taiwan has a human development index score that is comparable to France's and GDP per capita levels similar to Germany (Runde, 2015 N. pag.).

Singapore's success story is also worthy of mention. Singapore broke away from neighboring Malaysia and gained independence in 1965. A trained lawyer and a visionary leader Lee Kuan Yew was Singapore's Chief architect in harnessing social cohesion despite ethnic and religious diversity and in engineering an economic miracle. His defining economic policy is arguably uncompromising standards for a universally accessible, top-flight public education system-astutely identifying human capital as Singapore's key competitive advantage supplemented with rigorous application of meritocracy. About half a century ago, Singapore was an Island without a natural resource

to call its own. Since then, it has pulled off a dramatic transformation-boasting two casino-integrated resorts and an Airport that has frequently topped the “world best list”. Tropical Singapore has become a hotspot known for its efficient infrastructure, rooftop bars, chili crabs and host city to the only night race on the formula one (1) racing calendar. (Hussain, 2015 N. pag.).

In the 1960's, Nigeria had higher GDP's per capita than countries in Asia like Singapore, Taiwan, Malaysia and South Korea. In an interval of thirty years, the latter became the Asia tigers, while the former is immersed in armed conflicts, insurgencies, unrelenting economic crisis, financial corruption, kleptomania, diseases and famine (Adebayo, 2014: 1).

Conclusion

In this paper, we examined leadership class, governance and human security in Nigeria's fourth Republic with a view to evaluate if the leadership class has provided good governance which is critical to the attainment of human security or the Nigerian state has been poorly governed which is counter-productive to human security. This is given the fact that the interplay of leadership, governance and human security is intricate and inseparable because the effect of leadership and governance reflect on human security i.e the welfare and well-being of the ordinary people negatively or positively. Evidence abounds that since 1999, Nigeria have not had the opportunity of being governed by transformational leaders but rather what we had were a gang of transactional, rent-seeking and thieving leadership class. In his book titled; “from third to first world: The Singapore story 1965-2000, the most celebrated father of modern Singapore, Lee Kuan Yew noted that “we need good people to have good government”. The Nigerian landscape is littered with thousands of failed infrastructure projects, many of them costing the government billions of naira and denying the citizens access to quality infrastructure which is critical for a decent standard of life. From power supply and housing to roads and rail lines and from irrigation systems and water pipelines to mobile broadband networks, Nigeria's infrastructure supply is grossly inadequate (Yakubu, 2019: 16). Agbor was right when he described the Nigerian leadership as a corrugated theatre of indentured roguery and its pollution as a timid mass of impoverished humanity. The paper ends with the scintillating assertion of Chinua Achebe (1983: 22): “the trouble with Nigeria is simply and squarely a failure of leadership. There is nothing basically wrong with the Nigerian character. There is nothing wrong with the Nigerian land or climate or water or air or anything else. The Nigerian problem is the unwillingness or inability of its leaders to rise to the responsibility, to the challenge of personal example which is the hallmark of true leadership.

Recommendations

In view of the above, the paper makes the following recommendations for improved leadership and good governance in Nigeria;

1. It is high time we subject those who aspire for leadership positions in this our clime to rigorous background checks, especially their moral rectitude so as to prevent rogues' and criminal-minded people to be appointed or elected to administer the common wealth.
2. There should be a standard governance and management template in this country for all those occupying leadership positions both in the political and bureaucratic space.
3. The unnecessary rewards, entitlements as well as benefits attached to political offices should be eliminated so as to make government positions less lucrative and attractive. By so doing, governance would be for service only thereby bringing on boards our best brains and gifted people to govern for the common good.
4. Similarly, we should also eliminate the monetization of politics in Nigeria so as to rescue the political space from the stranglehold of money bags and free the political space for our most gifted people to take over.

References

- Achebe, C. (1983). *The Trouble with Nigeria*. London: Penguin books ltd, Pp. 1-90
- Adebayo, P. (2014). *The impact of leadership and governance on nation building in 21st century Africa*, Carthage center for research and information, Lebanese development network, Lebanon, Pp. 1-19 URL <http://idn-ib.org/page.aspx?Id=21>
- Ademiluyi, T. (2019). Pension-hungry politicians, Vanguard newspaper 10 May, volume 26 Page 31
- Adetula, V.O.A. (2009). Development, conflict and peace building in Africa, In: Best S.G. (ed) *Introduction to peace and conflict studies in West Africa*, Ibadan: spectrum books limited, Pp. 383-405
- Agbor, U.I. (2012). Leadership behavior and the crisis of state failure in Nigeria: Towards a transformational leadership attitude for addressing Nigeria's failing state, *Public policy and administration research*, Vol 2No. 4 Pp. 24-36
- Agbude, G.A & Etete, P.I. (2013). "Ethical leadership, Corruption and Irresponsible Governance: Rethinking the African dilemma", *Mediterranean journal of social sciences*, 4(6) Pp. 481-488. Doi: 10.5901/mjss2013.v4n6p481
- Alli, W.O. (2009). "The impact of globalization on conflict in Africa, In: Best, S.G. (ed) *Introduction to peace and conflict studies in West Africa*, Ibadan: spectrum books limited, Pp. 329-349
- Altine, M. & Tolu-kolawole, D. (14 June 2021). 936 students abducted from Nigerian schools in six months <https://punchng.com/936-students-abducted-from-nigerian-schools-in-six-months/> Accessed 14/6/2021
- Anyanwu, A. (1998). "Governance and African politics", In: Emezi, C.E. & Ndoh C.A (eds) *African politics*, Owerri: Achugo publications, Pp. 364-377

- Babalola, A.A. (2017). Morals, Rule of Law and Partisanship in Nigerian politics. Vanguard, 8 November, p40, Vol. 25
- Budhathoki, K. (2019). Does leadership style matter for enhancing economic performance? The economic journal of Nepal, vol 42, No. 1 & 2, issue No. 151, Pp. 56-72
- Dauvergn, P. & Farias, B.D. (2012). « The rise of Brazil as a global development power”, third world quarterly 33(5): 903-917 DOI; 1080/01436597.2012.674704 Accessed 10/3/2021
- Ebegbulam, J. (2012). “Corruption and Leadership crisis in Africa: Nigeria in Focus”, International journal of business and social science, 3(11): Pp. 221-227 www.ijbssnet.com
- Enemuo, F.C. (1999). “Democracy, human rights and the rule of Law”, In: Anifowose, R. & Enemuo, F.C. (eds). Elements of politics. Lagos: Sam Iroanusi publications, Pp. 141-155
- Fayemi, J.K. (2004). Democratic governance and the challenges of state reconstruction in Africa: Reviewing indicators and benchmarks for democracy and good governance in NEPAD’s peer review mechanism, Nigerian journal of policy and strategy vol 14, No. 2 Page 51-67
- Gbervbie, D.E. Shodipo, A. & Oviasogie, F.O. (2013). “Leadership and Accountability: The challenges of Development in Nigeria”, Thought and practice: A journal of the philosophical association of Kenya (PAK) New series, Vol 5, No. 1, Pp. 1-14. <http://ajol.info/index.php/tp/index> ISSN: 2076-7714
- Hussain, Z. (24 March 2015). How Lee Kuan Yew engineered Singapore’s economic miracle. BBC Reporter <https://www.bbc.com/news/business-32028693>.amp Accessed 4/6/2021
- Human Rights Watch (2007). “Criminal politics: Violence, godfathers and corruption in Nigeria, volume 19 No (A), Pp. 1-121 www.hrw.org Accessed 6/3/2016
- George-Genyi, M.E. (2013). “Good governance: An antidote for peace and security in Nigeria,”European journal of business and social sciences, vol. 2, pp. 56-65 <https://www.ejbss.com/recent.as>.
- Imobighe, T.A. (1998). The Management of National security, inaugural lecture series 10 Edo state university 24th July, Pp. 1-53
- Imhonopi, D. & Urim, U.M. (2013). Leadership crisis and corruption in the Nigerian public sector: An albatross to national development, The African symposium, journal of the African educational research network, Vol. 13, No. 1 Pp. 78-89.
- Iyare, T. (2008). “Corruption and the crisis of National values”, In: Oyovbaire, S. (ed). Governance and politics in Nigeria: The IBB and OBJ years. Ibadan: Spectrum books limited, Pp. 26-56
- Kinstone, S. (2 October 2010). How President Lula changed Brazil. BBC News Sao Paulo <https://www.bbc.com/news/world-latin-america-11458409>.amp Accessed 4/6/2021

- Lee, K.Y. (2014). From third world to First world: The Singapore story: 1965-2000. Lee Kuan Yew's memoirs (Marshall Cavendish Editions) Pp. 1-702
- Mailafia, O. (2018). The meaning of political leadership in an age of pessimism, Vanguard Newspaper, 11 December, volume 26, page 31
- Mailafia, O. (2021). Jacob Zuma goes to jail, Vanguard Newspaper, 12 July, Volume 27, page 17
- Matawalle, B. (2021). Banditry: Things are getting worse by the day in Zamfara. Available online at <https://www.channelstv.com/?p=588944> Accessed 7/6/2021
- Mulder, P. (2018). "Authentic Leadership", Retrieved from Toolshero: href=<https://www.toolshero.com/leadership/authentic-leadership/> Accessed 30/6/2019
- Nnodim, O. e tal (2021). "Bandits/herdsmen farm occupation: Insecurity grounds CBN Borrowers,say loan repayment difficult", Punch newspaper (online) Available at <https://punchng.com/bandits-hersmen-farm-occupation-insecurity-grounds-cbn-borrowers-farmers-say-loan-repayment-difficult/> Accessed 21/6/2021
- Ojiego, N. (2021). 96 days of service chiefs: 741 killed by suspected terrorists, bandits, herdsmen and others, Vanguard Newspaper 2 May, volume 24 Pp. 7
- Ojo, F. (23 April 2021). Where did Nigeria miss it? <https://punchng.com/where-did-nigeria-miss-it/> Accessed 24/4/2021
- Oyeleke, S. (23 April, 2021). Calibre of politicians terrible mistake for Nigeria. Available @ <https://punch.com/calibre-of-politicians-terrible-mistake-for-nigeria-pat-utomi> Accessed 12/4/2021
- Punch Editorial (4 April, 2021). Halting looming anarchy, preventing imminent implosion. Available @ <https://punchn.com/halting-looming-anarchy-preventing-imminent-implosion/> Accessed 7/4/2021
- Punch Editorial (5 May 2021). Poor governance report rightly indicts leadership. Available at <https://punchng.com/poor-governance-report-rightly-indicts-leadership/> Accessed 5/5/2021
- Runde, D. (26 May 2015). Taiwan is a model of freedom and prosperity. Available online at <https://www.forbes.com/sites/danielrunde/2015/05/26/Taiwan-development-model-freedom-prosperity/amp/> Accessed 4/6/2021
- Tunji, S. (2021). Zamfara home to highest number of poor Nigerian-NSR Punch Newspaper (online) Available at <https://punchng.com/zamfara-home-to-highest-number-of-poor-nigerians-nsr/> Accessed 23/6/21
- Ujumadu, V. Alaribe, U. & Oko, S. (2021). "Mayhem in Anambra, Abia: 9 dead, Zone 13 police headquarters attacked, Vanguard newspaper 20 April, volume 27, Pp. 13
- Yakubu, D. (2019). Why #35bn budgeted for DPR office complex should be cancelled, Vanguard Newspaper 11 May, volume 17, Pp. 16
- Zamfara state Government, (2021) 2,619 killed, 1,190 abducted by bandits since 2011 inZamfara. Available online @ <https://www.channelstv.com/?p=572989> Accessed 2/4/2021

THE SITUATIONAL IMPERATIVE OF CONTEXTUAL CERTAINTY OF HUMAN KNOWLEDGE

Adekunle A. Ibrahim

Department of Philosophy

University of Uyo, Uyo.

adekunleibrahim@uniuyo.edu.ng

Samuel Otu Ishaya

Department of Philosophy

University of Uyo, Uyo

samuelishaya@uniuyo.edu.ng

Abstract

The certainty principle of knowledge states that if you know P, you have to be absolutely certain about the P. To know P, in the certainty principle of knowledge, is to have no doubt about P. In affirmation of this principle, philosophers have examined knowledge claims in reference to the absolute sense of certainty. However, the epistemic situation of human knowledge seems to limit our capacity to attain absolute certainty in our knowledge claims. The issues then are: can a contextually limited epistemic situation generate an absolutely certain knowledge? Is the absolute standard of certainty humanly realizable? What degree of certainty is obtainable within the human context? Who sets the standard of indubitability of knowledge? Is the certainty principle a human position? If yes, why give a super human response? If no, why entertain it in the first place? This paper examines these issues against the backdrop of the mental nature of knowledge. It establishes the situational imperative of the knowing process in order to articulate the idea of "contextual certainty" as an appropriate standard of certainty for human knowledge. Hence, the paper submits that we should cloth certainty with the garment of contextuality so as to give it a human face.

Keywords: Human knowledge, Certainty Principle, Pyrrho's skepticism, Contextuality.

Introduction

At the beginning of the opening chapter of his work *The Problems of Philosophy* (1976), Russell asks "Is there any knowledge in the world which is so certain that no reasonable man could doubt it? (p.1) This question underscores the centrality of the relationship between knowledge and certainty in the history of epistemology which according to Ibrahim (2013:120) is "the philosophical study of the nature, sources and limits of human knowledge." It is in fact a question that may be described as the propelling force behind the epistemological enterprise. It is perhaps the question at the back of the sceptics' mind when they catalysed the search for certainty of knowledge with the argument that nothing can be known at all unless it is certain. This argument is a product of the sophists' sceptical and relativistic teachings. On the one hand, with their scepticism they doubted the possibility of knowing anything with certainty, as there is, according to them, no foundation or guarantee for such certainty. On the other hand, with their relativism they denied the possibility of man attaining absolute and objective truths. "Truth, for them, is relative, depending on the point of view of the individual" (Omogbe 2013, p. 86).

Pyrrho of Elis, who is said to be the father of scepticism, initiated the certainty principle of knowledge when he became sceptical of sense experience. He argued that for experience to be a source of knowledge, our sense data must agree with reality. But it is impossible to jump outside our experience to see if it corresponds with the external world. So, "we can never know whether our experience is giving us accurate information about reality." (Lawhead 57). This means that we are never in a position to know anything with absolute certainty. In its universal form, Pyrrho's sceptical argument is captured by Owen as quoted by Ozumba and Ukah thus: "there is not a single thing about which one can say it is rather than 'it is not', or 'it both is and not' or 'it neither is

nor is not'". (121) In other words, a thing is no more this than that. That is, things are uncertain and indeterminable, and as such, we should abstain from judgement of truth or falsity.

In the same vein, Protagoras in his relativistic teaching argues that "man is the measure of all things, of those that are that they are, of those that are not that they are not". This statement implies that it is man who decides for himself what exists and what does not exist, what is true and what is not true, what is or what is not all depends on man; he is the measure of all things. He illustrates this relativistic thinking with the argument concerning the existence of the gods as follows: "with regards to the gods, I cannot feel sure either that they are or that they are not, nor what they are in figure: for there are many things that hinder sure knowledge" (Omogbe 2013, 87). This statement shows that human knowledge is short of certainty as it is bedeviled with many hindrances such as variations in perception. So, knowledge is never certain as it is relative to each person and subject matter.

In line with Pyrrho's scepticism and Protagoras relativistic scepticism, Gorgias of Leontin, another important sceptic declares the total impossibility of knowledge. This declaration is expressed in his popular argument that (1) nothing exists, (2) if anything exists, it is incomprehensible, and (3) even if it is comprehensible, it cannot be communicated. (Stumpf 33). The rationale behind Gorgias' argument is that since words are the vehicle of ideas and these words are nothing but symbols and since there is no way to establish any one-to-one correspondence between words and what they symbolise, then, there is no way we can know anything for certain. In a logical sequence. Hamlyn brings out the kernel of the sceptics' argument on the inseparability of certainty and knowledge as follows: It is surely part of the concept of knowledge that one cannot be said to know something unless what is claimed as known is in fact the case; one cannot be said to know P unless P is in fact true. Hence, if there is any room for doubt as to the truth of P, there is room for doubt about the claim to Knowledge (11-12). From the foregoing, it is clear that the traditional understanding of knowledge sees knowledge and certainty as two sides of a coin. This means that anything that is knowledge must necessarily be infallible, indubitable and absolutely certain. As such, anything that is not infallible is not a suitable subject for knowledge. On the strength of this, scepticism holds that given all the shortcomings and irregularities of our cognitive faculties, we are not in a position to claim that we know something for certain; as knowledge requires incorrigibility, infallibility and indubitability. In a nutshell, knowledge is knowledge only when and where we are absolutely certain about our knowledge claim. This insistence on the criterion of certainty of knowledge became the propelling force behind epistemology and philosophers of science as they began to search for the foundation upon which certainty can be established whether it be knowledge for the sake of knowledge or knowledge for the progress of science.

What is Certainty?

The etymology of the word 'certainty' is traceable to the middle English *Certeunte*, the Anglo-Norman *Certeine*, the Old French *Certeinete*, the Vulgar Latin *certānitās*, and from Latin *Certus* which literally mean "surety". From these senses, certainty means the state of being sure or certain. It is synonymous to certitude, sureness and in opposition to doubt or uncertainty. Certainty, therefore implies firm conviction that something is the case. It refers to an authoritative principle, belief or statement, especially one considered to be absolutely true and indisputable, regardless of evidence or without evidence to support it. It is an unquestionably established fact or truth that has no tincture of error or falsehood.

In the philosophical sense, certainty is an epistemic property of beliefs which a person has no rational grounds for doubting. It is otherwise known as absolute/apodeictic certainty, epistemic certainty or objective certainty. It refers to perfect knowledge that has total security from error, or the mental state of being without doubt. A standard philosophical sense of certainty is as follows: a belief is certain if and only if the person holding the belief could not be mistaken in holding that belief. In this way, certainty involves the indubitability of such beliefs with regards to the greatest possible justification. In this sense, someone knows with absolute certainty that P if:

- 1) He believes P with absolute conviction,
- 2) He believes P at least in part because of having observed (firsthand) that P,
- 3) It is impossible that he would have to accept, in the light of future events, that P has turned out to be false.

In line with the above conception of certainty, philosophers are primarily interested in the question of whether any belief whatsoever can ever attain the status of absolute or objective certainty. They argue that something is certain only if no scepticism can occur, or when such absence of doubt is justifiable. Philosophers therefore seek this state of certainty in knowledge claims. Thus, many proponents of philosophical scepticism deny that certainty is possible, or claim that it is only possible in a *priori* domains such as logic or mathematics.

Degrees of Certainty

It was established in the preceding discussion of this paper that knowledge has been traditionally conceived with the attribute of certainty. However, the nature of that 'certainty varies from philosopher to philosopher. Here, we shall attempt to extrapolate the degree of certainty as seen from the ways philosophers have searched for possible elements that could account for the certainty of knowledge.

1. *Apodictic (Absolute) Certainty*

This is by far the highest standard for certainty, it connotes knowledge that is fully understood, accurately relates every idea to every other idea, and is infinitely correct in every way. Apodictic certainty assumes that the knower comprehends each idea in its full extension and in its relationship to every other idea. It precludes doubt of any nature as it is incontrovertibly true. It holds every thought in total context and continuously relates all knowledge together as one unified whole. For this reason, it has also been marked with indubitability (exclusion of doubt) and incorrigibility (incapable of being corrected or amended). This is the mark Plato places on Knowledge in his *Theaetetus* when he distinguished between knowledge and opinion. For Plato, knowledge is infallible whereas opinion may be true or false. He argues further that the objects of knowledge must be completely real and unchanging while the objects of opinion are not real and are mutable (29) So, for Plato, knowledge is real, infallible, immutable, unchanging and eternal. In the same vein, Descartes in his *Meditations on First Philosophy* sought out a certain and unshakeable foundation upon which to build his edifice of knowledge. In his methodic doubt, Descartes felt that his *Cogito*. "I think, therefore I am" filled the role of this apodictic or absolutely sure starting point. For him, if he is not sure of nothing else, he is at least certain he is doubting. (15). Thus, the certainty of this state of affairs bears the marks of clarity and distinctness that is required for absolutely certain knowledge.

2. *Psychological Certainty*

This denotes a state of conviction concerning the truth value of a proposition that is so thoroughly established by substantial support that a denial would be absurd. "It designates a state of mind of the knower which is characterized positively by his firmness of assent to a given judgment and negatively by his exclusion of all prudent fear of error. (Wallace 118) Here, certainty is not grounded in the object of knowledge or the thing known but in the knower. The knower is certain, or more accurately, feels sure of his claim to knowledge. In his book the *Problems of Knowledge*, A. J. Ayer identifies psychological certainty as a mark or condition for knowledge. Knowing, for him, is being in the appropriate position to certify or give one's authority or warrant the truth of what is said to be known. So, the man who has a true opinion is the man who has the right to be sure. In other words, to say that one knows is to concede to him the right to be sure, while, to say that he is only guessing is to withhold it. (33).

3. *Resolute Certainty*

This degree of certainty refers to propositions that are inter-subjectively verifiable. Resolute certainty connotes objectively verifiable claims. That is, propositions that stands before us with ringing clarity and are capable of being assessed by all. Resolute certainty would apply to statements such as, "Nigeria got her independence on October 1st, 1960," "Water boils at 100 degrees Celsius at sea level," and so on. For instance, the Heideggerian conception of death as a "running ahead" is an example of resolute certainty. Heidegger argues that because the certainty of my death is futural, because death will always come to me out of the future, my anticipation of death in the present makes me, so to speak, ahead of myself. I am thrown to the certainty of my own death. For Heidegger, this being-towards-death is precisely of my existence, my "own most potentiality of being" (BT 232). To put this in the Cartesian form, Heidegger would say, it is resolutely certain that I am, therefore, I die".

4. *Conventional Certainty*

This sense of certainty refers to the result of a decision to use our language in a certain way. Here, the meaning of a proposition is determined within the social context it is fixed; its' certainty is not guaranteed in a different linguistic context. In his *Philosophical Investigations*, Wittgenstein indicates this sense of certainty when he sees language in terms of games, rules, forms of life, uses and applications. For him, the meaning of a concept is determined by its conventional use. To understand the meaning of a concept, Wittgenstein declares, look at its use, look at the interest people express in using the concept as they do. Concepts therefore lead us to make investigations. But the question is; are they expressions of interest and do they direct our interest? (158). According to Ozumba, certainty for Wittgenstein is what human beings say is true and false, and how they agree in the language they use. To illustrate Wittgenstein's point, the word "bachelor is conventionally fixed to mean an unmarried male. It is not the case that something inheres in the combinations of letters in the word "bachelor that makes it the appropriate term for unmarried male. In fact, the word bachelor" may be used to mean a driver if it is conventionally fixed as such. Accordingly, questions relating to conventional certainty can be resolved by consulting a dictionary or some other authority on the subject in question (Ojong 23).

5. *Logical Certainty*

This refers to certainty regarding rules of valid logical form. Logical certainty concerns the logical structure of an argument. Here, we are justified in accepting many propositions derived from the rules of logic. This means that it is the logical structure of an argument that determines the truth or certainty of such propositions. In this sense, a proposition that says that every effect has a cause, may be logically certain if it is derivable from "truths of logic" that do not depend in any way upon recognizing anything about our world. (Audi 113) In his book *Language, Truth and Logic* A. J. Ayer indicates this sense of certainty when he argues that the only propositions that are certain are those which cannot be denied without self-contradiction, in as much as they are tautologies (160) According to him, a tautology is a statement that is necessarily true, true by definition, and true under any condition. It is a repetition of the meaning of a statement, using different words or symbols. And, since the statements of logic and mathematics are analytic and tautologous in nature, they are true by definition. For him, whereas scientific generalisation is readily admitted to be fallible, the truths of mathematics and logic appear to everyone to be necessary and certain (97).

6. Moral Certainty

The Latin Phrase *moralis certitude* meaning "moral certainty" was first used by the French philosopher Jean Gerson to provide a basis for moral action that could (if necessary) be less exact than Aristotelian practical knowledge; thus, avoiding the dangers of philosophical scepticism and opening the way for benevolent casuistry. Moral certainty is a firm conviction concerning the ethical justification of actions reached after thoughtful study has been tested through and against experience. Logically speaking, moral certainty is related to a goal. For instance, if you wish to live a long healthy life, you should avoid smoking cigarettes". In an argument of this nature, avoiding cigarettes will not insure a long healthy life but heavy smoking, if continued enough, will have a deleterious effect on the smoker's health. It is therefore morally certain that heavy smoking will have negative effect on the smoker's health which in turn reduces his/her chance of living long healthy life.

7. Pragmatic Certainty

Pragmatic certainty is a product of pragmatism as a philosophy of action. If something works or has beneficial consequences, it is true or right. Then an idea is certain if it works or is beneficial. In this sense. Our knowledge claims are pragmatically certain if they have been beneficial or have helped us to cope with experience.

The Mental Nature of Knowledge

In the quest to satisfy the certainty principle of knowledge, we often talk about knowledge carelessly and imprecisely as if it could exist by itself in a book or library or on a computer. But to be realistic, human knowledge does not float through space. It exists simply as a state of awareness of how things are only in the human mind. To know, therefore, is to have understanding or grasp of the object of knowledge in one's mind. So, to know P is to be aware of P in the mind. Thus, knowledge is simply a mental awareness of a given existence.

In its attempt to make sense of the multiple and endless information received from the senses, the mind proves to be a versatile, creative and pragmatic instrument. It translates events of the real world into experiences we can use in daily living. In effect, mind is not as the "blank tablet" or "tabular rasa" that some thinkers thought it to be" (Christan 198). In his critique of Pure Reason, Immanuel Kant laid the foundation for the pragmatic conception of the mind when he says that..., "we can know *a priori* of things only what we ourselves put into them (3) For Kant, the acquisition of knowledge is an active mental process in which the mind recognizes input from the senses and organizes that sensory information for practical use in daily living. This suggests that the mind has certain mental structures or mechanisms with which it constructs knowledge out of sense experience. For this reason, Kant as quoted by Stumpf (1999: 287) says:

There are two sources of human knowledge, which perhaps spring from a common, but to us, unknown root, namely sensibility and understanding. Through the former, objects are given to us; through the latter they are thought.

In Kant's view, sensibility refers to the activities of the senses in receiving sensory data from the external world, that is, sense perception. Understanding for him refers to the mental reconstruction of the sensory information received through the senses from objects of perception. These two (sensibility and understanding), according to Kant (1961), are complementary in nature. In his words:

To neither of these powers may a preference be given over the other - without sensibility no object would be given to us, without understanding no object would be thought. Thoughts without content are empty, intuitions without concepts are blind, these two powers or capacities cannot exchange their functions. The understanding can intuit nothing. The senses can think nothing. Only through their union can knowledge arise (p. 93)

So, what exactly are the mental structures that the mind brings to the given raw materials of our experience? In response to this question, Kant says in our experience of things, the mind brings two things: the forms of intuition and the categories of thought. On the one hand, the forms of intuition are space and time. These are the perceptual conditions under which our intuition of objects is possible. That is, whenever we experience an object, we experience it in space and time as they are the lenses through which we experience objects. According to Ibrahim, "Space is not an empirical concept which has been derived from outer experiences... it is the subjective condition of sensibility, under which alone outer intuition is possible for us" (Kant's Conception of Space and Time...176-177) Thus, space and time serve as indispensable frame of reference within which objects are revealed to us. On the other hand, there are also pure forms of understanding, that is, categories or general structures of thought that the mind imposes on objects of sense perception in order for understanding to take place. With these categories, the human mind synthesizes the contents of sense perception into concepts or ideas possessing analytic unity. Stumpf expatiates this Kantian postulations as follows:

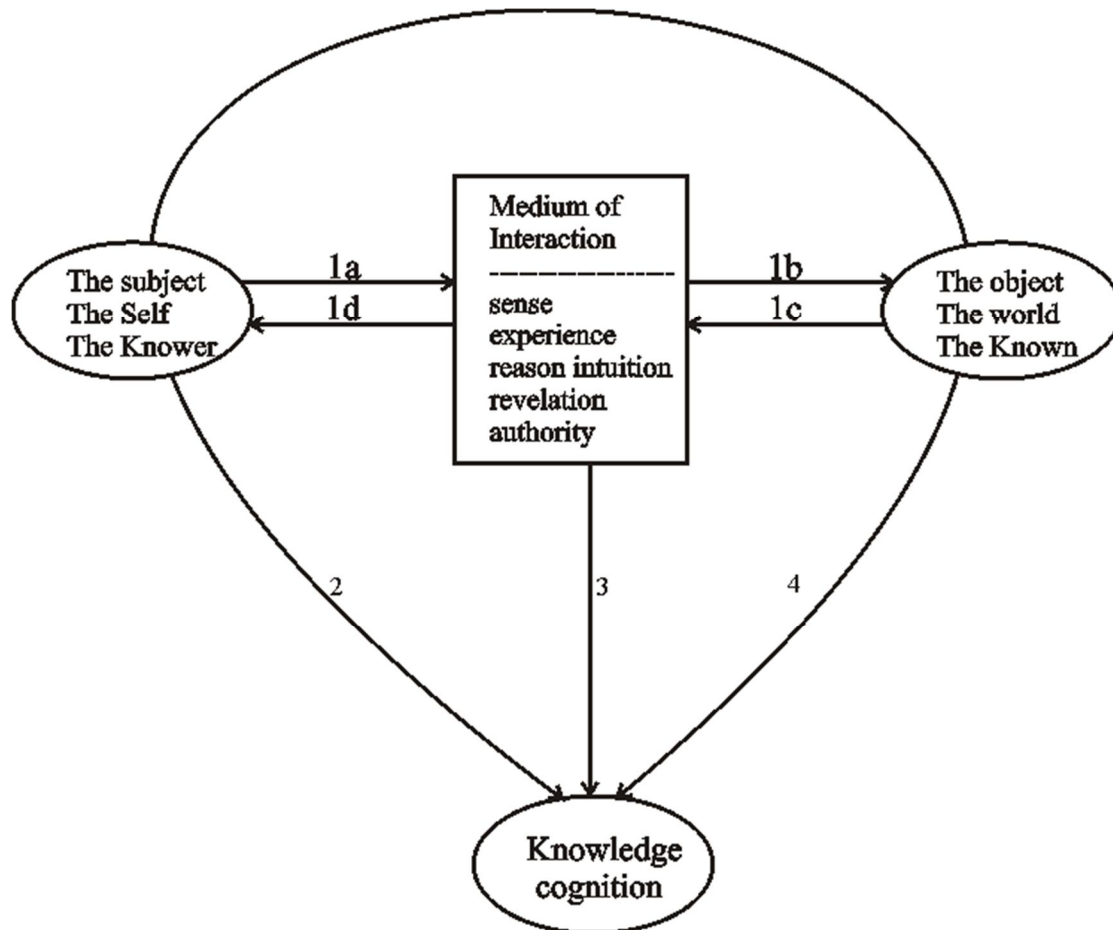
The mind achieves this unifying act by making various kinds of judgements as we engage in the act of interpreting the worlds of sense. The manifold of experience is judged by us through certain

fixed forms or concepts. such as quantity, quality, relation and modality. When we assert quantity, we have in mind one and many, when we make a judgement of quality, we make either a positive or a negative statement when we make a judgement of relation, we think of cause and effect, ...or of the relation of subject and predicate and when we make a judgement of modality, we have in mind that something is either possible or impossible (288).

In Kant's analysis, the mind has two major mental mechanisms: forms of intuition (space and time) and the structure of thoughts (the categories of understanding). With these two mechanisms, the mind receives and synthesizes sensual information in order to construct knowledge about reality for practical use. In effect, what we refer to as knowledge is not the true picture of reality but a mentally re-constructed version of it. This means that given the operation of the human mind, we cannot in any way know reality as it is in itself, we can know reality only as it is organized by human understanding. Thus, knowledge is nothing but a mental construction of the human mind and exists only in the mind of the knower.

Contextualizing the Certainty Principle of Knowledge

A careful look at the mental nature of knowledge as outlined through Kant's analysis of knowledge reveals three basic elements required for a knowing process to take place. These are: the knower (subject), the known (object) and the medium of contact between the knower and the known. This suggests that in any given epistemic context, a triangular situation of interaction is created between the knower, the known and the medium of knowledge. This scenario of interaction is referred to as "knowledge situation", knowledge situation is "the interaction of factors that directly or indirectly contributes to the knowing process. It concerns the question of the relation of the knower (self), sense data experience and things known (world)" (Aja 28) It is instructive to note here that the means of contact between the subject and the object of knowledge is not limited to sense experience. It also involves in various means (depending on the context) intuition, revelation, reason and authority. In order to give a clearer picture of a typical knowledge situation, let us consider a diagrammatic representation of the interplay of the factors of knowledge.



A Diagrammatic Representation of Knowledge Situation

The above diagram displays the interaction between the subjective, meditative, and objective factors of Knowledge. It shows that the process of knowing may be initiated by either the subject or the object as the case may be. The former may seek understanding as shown in arrows 1a and 1b; while the latter may unfold itself to the knower as shown in arrows 1c and 1d. Finally arrows 2, 3, 4 shows the contributory role of the three elements required in a typical process of knowing.

The import of the above analysis of the mental nature of knowledge and its situational imperative as captured in the diagram above is that human knowledge is determined by the context of its possibility. What then is context? How is it determined? And what role does it play in the epistemic process? According to Strawson, "context refers to the time, the place, situation, the identity of the speaker, the subjects which form the immediate focus of interest, and the personal histories of both speaker and those he is addressing" (69) This means that context provides the frame of reference and situational dynamics within which the knower, the medium of knowledge and the known are discerned. In this sense, when we are investigating the truth or falsity of any form of knowledge it is pertinent to consider it within a given context: the form of life, the background theory, the conceptual scheme and the paradigm of truth. By so doing:

The whole controversy as to the nature of knowledge, the sceptical challenge, the search for a foundational, apodictic, non-inferentially

certain, indubitable and unmediated knowledge will only make sense when examined within contexts (Ozumba&Chimakonam 44).

In line with this thinking, knowledge is seen here as a process rather than a thing, since the situation that generates it varies from one context to another. If knowledge is a thing, then the process of discovery is closed; if it is a process then it opens up a continuous engagement with reality. Since, no particular piece of knowledge appeal to all context, then, what is certain in one context could be uncertain in another and vice-versa. Thus, the hallmark of human knowledge is its contextual dependency as every piece of knowledge is certain within a given context, Alan Thomas cements this argument when he says:

In order to know, one has to be embedded in an epistemic context which involves the following elements: a presupposed set of framework beliefs, a set of disciplinary parameters, and, in the case of ordinary worldly knowledge, one's embodied and embedded engagement with the World (182).

The import of the above argument is that as human beings, we cannot possibly jump outside our experience to set a standard of certainty; certainty must be given a human face as our focus of discourse is human knowledge. By so doing, the epistemic hullabaloo about the sceptics' request for indubitability in our knowledge claim is neutralized. After all, the sceptics' position itself is a human position, and as such, needs to be humanized. This paper therefore proposes 'contextual certainty' as the appropriate standard of certainty for human knowledge. However, 'contextual certainty' as proposed here acts as an integrative platform in the consideration of the relevance of which sense(s) of certainty is/are required in any epistemic discourse. For instance, a discussion about the certainty of the meaning of a word requires conventional certainty as a paradigm of judgement while an assessment of the state of conviction of the knower concerning the truth value of a proposition entails psychological certainty and so on. Thus, what is epistemologically viable is to determine the context of discourse in order to fix the sense of certainty it entails.

Conclusion

From the foregoing, it is evident that the mental nature of knowledge and its situational imperatives form the parameters for the consideration of the possibility of certainty in human knowledge. The fact of these two epistemic imperatives shows the inevitability of the contextual nature of human knowledge. In view of this, the principle of absolute certainty attributed to knowledge by the sceptics becomes incompatible with the way we come to know. In this sense, as finite being, human knowledge can only be meaningfully judged within man's circumference of awareness. Our knowledge claims as humans must necessarily be assessed as that of a finite being; not as an absolute being who conceives everything in every other thing. So, scepticism as a human position should not expect a super human answer to human problems.

In view of the insights of this paper, it is important to note that we need to learn to think critically whenever we are engaged in the knowing process because humans tend to be overly impressed by how much we know rather than by how little. This is simply an arrogance of mind, (the confident belief that we know much more than we do) a feeling occasioned by the unfortunate conviction of the certitude of our knowledge. In order to correct this arrogance of mind, it is imperative to cultivate the virtue of intellectual humility as one's knowing context may differ from those of

others. Intellectual humility as used here entails having a consciousness of the limits of one's knowledge and the will to acknowledge the limitations of one's viewpoints in order not to claim more than one actually knows. This, by extension gives room for the avoidance of arrogance of mind or intellectual arrogance, that is, the lack of consciousness of the limits of one's knowledge, with little or no insight into self-deception or into the limitations of one's point of view. This is usually orchestrated by the feeling that we are super human epistemic agents free from or outside any circumference of awareness and understanding. By this, we unfortunately alienate ourselves from being human, and as such, becomes intolerant to and arrogant towards others.

References

- Aja, E. (1995). *Elements of Theory of Knowledge*. Enugu: Auto-Century Publishers.
- Ayer, A. J. (1956) *The Problems of Knowledge*, London: Penguin Books.
- Christian, J. L. (2003) *Philosophy: An Introduction to the Art of Wondering*. U.S.A: Wadsworth.
- Descartes, R. (1997) *Descartes Key Philosophical Writings* (Trans.) Elizabeth S. Haldane and G.R.T Press. London: Wordsworth.
- Hamlyn, D. W. (1977) *The Theory of Knowledge*. London: the Macmillan Press.
- Ibrahim, A. A. (2013) "Kant's Conception of Space and Time: Implications for Human Understanding. In *Uniuyo Journal of Humanities* vol. 16 & 17. No. 1.
- Ibrahim, A. A. (2020) *Essentials of Epistemology*, Ibadan: Hope Publications.
- Kant, I. (1961) *Critique of Pure Reason*. (Trans.) Norman Kemp Smith. New York: St. Martin's Press.
- Lawhead, W. F. (2002) *The Voyage of Discovery: A Historical Introduction to Philosophy*, U.S.A: Wadsworth.
- Ojong K. A. (2010) *The Story of Epistemology*, Calabar: Joschrisam Publishers.
- Omoregbe, J. (2013) *Knowing Philosophy: A General Introduction*. Lagos: Joja Press.
- Ozumba G. O. and Ukah Michael. (2014) *A Handbook of Ancient Western Philosophy*. Calabar: 3rd Logic Option.
- Ozumba, G. O. and Jonathan C. O. (2014) *Nikoka Amaka: Further Discussions on the Philosophy of Integrative Humanism*. Calabar: 3 Logic Option Publishing.
- Plato (1997) *Republic* (Trans) Davis J. Llewelyn and David James Vaughan. London: Wordsworth.
- Russell. B. (1976) *The Problems of Philosophy*, Ibadan: Oxford University Press.
- Strawson, P. F. (1968) "On Referring", *The Theory of Meaning* (Ed.) G. H. R. Parkinson, Oxford: Oxford University Press.
- Stumpf S. E. (1999) *Socrates to Sarte: A History of Philosophy*: New York: McGraw-Hill.
- Thomas, A. (2006) *Value and Context: The Nature of Moral and Political Knowledge*. New York: Oxford University Press.
- Wallace, W. A. (1977) *Elements of Philosophy*. New York: Alba House.

CLIMATE CHANGE AND WOMEN IN NIGERIA

Ifeyinwa Arum
Department of Political Science,
Christopher University Mowe, Ogun State
E mail address: ifeyinwaarum@gmail.Com

Nnenna Sandra Eze
Department of Mass Communication,
Christopher University, Mowe, Ogun State
Email:Sandra.eze@christopheruniversity.edu.
ng

Abstract

It has been widely acknowledged that climate hazards and environmental vulnerabilities are not distributed equally among sexes. Poor women predominate as those who suffer the most due to heightened environmental degradation and resource depletion. Women's active participation in agriculture and their gender roles make them crucial stakeholders in efficient environmental management. Women in the rural areas in particular are known to play prominent roles in environmental and natural resource management. But sadly, women are hardly involved in issues concerning adaptation and mitigation of climate change in Nigeria. What is the relationship or nexus between climate change and women? Are their efforts by the Nigerian government to integrate women into climate change adaptation and mitigation? What are the obstacles to climate change adaptation and mitigation in Nigeria? This study is set to answer these questions. This study will rely on secondary means of data collection. The secondary data will be derived through newspaper, magazines, conferences, journal papers, textbooks and internet sources. Data will be analysed using descriptive essay, historical approach and narrative report. The study recommends that a bottom – top approach to climate change policies should be adopted. The cultural, economic, social and political conditions that have continued to be the basis for women marginalisation should be addressed.

Keywords: Adaptation, gender, mitigation, United Nations, environmental degradation, oil spillage, developing countries

Introduction

Climate change impact men and women disparately. Climate change implies changes in the prevalent and common weather patterns of a particular region. Interventions to climate change could either be through adaptation or mitigation. Climate change adaptation implies conformity or accommodation to the natural or human system in reply to actual and anticipated stimuli. While climate change mitigation refers to actions to reduce global warming and its consequences. Women are overly represented among the poor and they are more dependent on the environmental condition and local natural

resources than men. This makes them to be susceptible to the adverse effects of climate change. Due to poverty, they also lack the resources to mitigate climate change. It has been widely acknowledged that the poor will suffer most due to sudden climate change as they have little capacity for adaptation and mitigation. The gender-specific features that predispose people to climate change, such as excessive reliance on local natural resources, lack of possible options of income possibilities and over representation among the poor, are basic characteristics of women in the developing world. But sadly, development planners have failed to integrate and involve women in climate adaptation and mitigation. This is because they neglect the social and economic impact of climate change at the local level which seriously impact women. They were also more concerned with technical and scientific ways of solving the problem of climate change without paying much attention to its adaptation since it is an unavoidable phenomenon. Women perform domestic duties at home like fetching water and firewood and the resources needed for them keep reducing each day. Women's time poverty, greater workload and unequal gender relations in the society help to reinforce gender inequities in the society. Women's marginalization in the political, economic and social sphere of the society also deepens their vulnerability to climate change. This is because the society also denies them a voice or the opportunity to contribute to the adaptation or mitigation of climate change. Gender inequality is prevalent in Nigeria, being a patriarchal state, where men are perceived to be more superior than women. Due to gender roles, women are the carers of the sick and climate change introduces increased levels of sickness. This tends to overburden women and increase their workload.

The Nexus between Women and Climate Change

Nigerian women produce 60% of all food crops in the country and provide about 80% of all the farm labour. According to FAO (2015) cited in UN Women (undated), globally women own only 12.8% of agricultural lands and are restricted from inheriting land in sub-Saharan Africa, which highly rely on agriculture (Arum and Babatola, 2017). Volatile changes in the climatic condition of the country due to excessive rain, flooding or drought affect women disproportionately and increase their work load. Oil spillage affect and limits the farms available for cultivation threatening women's livelihood. Gabriel (2004) rightly affirms that in Rivers State, Nigeria, an oil spill in Shell Petroleum Development Company, Bomu field, spilled oil in agricultural land and this destroyed 607 hectares of land. According to him, women could not farm in that land until after three years. The National Oil Spill Detection and Response Agency (NOSDRA) notes that within two years, 639 oil spills were recorded in the Niger Delta which resulted in the spilling of

28,003 barrels on the land (Mongabay, 2021). Even when people are compensated after oil spillage on lands, women do not benefit, as they do not own or inherit lands in most parts of the country. Their enormous responsibilities in the economy and at home and their lack of access to productive resources like land, capital and technology exacerbate their already precarious situation. Women are disproportionately represented among the poor and the poor are highly volatile and susceptible to the adverse effects of climate change. They lack the resources or capability to withstand adverse effects of climate change. They are also disproportionately represented among the illiterates and they lack information in regard to warning signs about an impending disaster that is about to happen. Their activities and status make them to be vulnerable to climate change. Women hardly contribute in making political and household decisions and these have ensured that they lack a voice even when it comes to deciding the right actions to take concerning their safety. The most devastating flood in Nigeria occurred in July 2012, where about 363 people died and 2.1 million were displaced. An estimated N2.6 trillion losses and damages were also recorded (Abeni, 2017). Flooding or rise in water can encourage the spread of water borne diseases like cholera and malaria. This, of course increase women's workload and put stress on them. Etiosa and Matthew (2007) cited in Akinro, Opeyemi and Ologunagba (2008) rightly maintain that in Egor and Ogada towns in Edo State, many people had to abandon their homes and relocate due to flooding. Those who were unable to relocate had to contend with water borne diseases. Since women and girls are care givers, this can add to their workload and encourage time poverty. This can also reinforce feminised poverty as the time they would have invested in productive activities that could yield money are diverted to care giving roles which are not remunerated. The time poverty might deepen female poverty and limit their ability to access good medical care. The girl – child might be stopped from going to school to take care of the sick. Women contribute in providing food for their families, climate change can put a strain on them as they will have to look for other ways of providing food for their families. According to a survey carried out by SBM Intel, an African focused research firm, cited in Mojeed (2021) flooding witnessed in 2020 in some parts of the country encouraged high price of food. According to him, in Kebbi State alone, 500,000 hectares of farmland estimated at N5 billion were destroyed. Arguing further, he notes that in South Western Nigeria, farmers witnessed drought and this also affected food price as the farmers do not have irrigation system. As noted earlier, women dominate as food crop farmers and food processors, therefore, this affects them disproportionately and encouraged feminisation of poverty. Gas flaring has also encouraged increased temperature and affected women's health. Agboola and Olurin (2003) observe that 45.8 billion kilowatts of heat are emitted in the Niger Delta from flaring 1.8 billion cubic feet

of gas each day. Gas flaring can result in land degradation. The adverse effects of climate change can lead to some men losing their jobs and source of livelihood. This can threaten their status as bread winners, lead to their frustration and encourage domestic violence and probably death of women. Women have the primary responsibility of fetching water in the home; therefore, drought can lead to their going long distances before fetching water. This can expose women to assault or sexual harassment while going to fetch water. Lack of water, due to drought, could introduce difficulties for women in their health and sanitation. Agricultural and industrial wastes are dumped in rivers and dams which are sources of water for women and girls in the rural areas. Contamination of water can predispose women to diseases such as trachoma and scabies. Oil spill and other types of pollution is common in the Niger Delta areas. For instance, between November, 5th – December 6th 2021, there was oil spillage and the owner of the well, an energy firm, Aiteo unable to contain the spill (Mongabay, 2021). In Nembe Local Government area, a non-producing well in the Santa Barbara field has caused large scale pollution of rivers and farmlands. All these affect women the most and mount stress on them. Women process more than 90% of food in Nigeria, climate change could pollute water and lead to death of fishes and this can threaten women's loss of income as they predominate as producers of dry fish. Gabriel (2004) rightly submits that in January, 1999, an oil pipeline spilled about 400,000 barrels of crude oil into the Atlantic Ocean which destroyed aquatic animals living in coastal areas in Akwa Ibom State, Nigeria. Women are also likely to die as a result of resource conflict that might arise due to climate change because they are not trained on how to survive during conflict unlike men.

Theoretical Underpinning

The theory of Ecofeminism or Ecological Feminism will be explored. The name of the theory was composed by French feminist Francoise d' Eaubonne in 1974. The theory enquires into the nature of the synergy between the unjust domination of women and nature. It condemns male – biased approved positions about women and nature. It also creates opportunities and answer to such male biased perspectives. The Ecofeminism philosophers see the interconnections or relatedness of women, non – human animals and nature within the Western philosophy, refer to as “women – nature connections”. They observe that women are disparately affected by environmental issues (Regan, 2020). They also note that a good knowledge of nature and environmental problems will aid one to understand why women's domination is connected with the unjust domination or manipulation of nature. Cultural Ecofeminists submit that one of the reasons for women's closeness to nature is because of their gender roles. This, they

believe encourage them to be more concerned to the degeneration of the environment. One of the founders of the theory, theologian Rosemary Ruether argues that women must work with environmentalists to ensure that they put an end to the domination of nature in order to work for their freedom. This theory is appropriate for this study because it identifies the linkage between women and nature and why women are disproportionately affected by climate change. It also reiterates the need for environmentalists to work with women to see to an end to the domination of nature.

Nigerian Government and Climate Change

The Government has made some efforts to join international organizations aimed at helping to mitigate and adapt to climate change. They signed many international conventions aimed at gender mainstreaming and involving women in adaptation and mitigation of climate change.

The United Nations Framework Convention on Climate Change (UNFCCC) was signed in 1992 during the United Nations Conference on Environment and Development. Nigeria is a party to this organisation. UNFCCC became an international law on March 21st 1994 and it was authorized or ratified by 197 countries (National Action Plan on Gender and Climate Change for Nigeria, 2020). Member nations agreed to decrease the emission of Green House Gases (GHG) concentration in the level to the extent that it will halt hazardous anthropogenic interference with the climate system. The convention aimed to prohibit destructive human interference in the climate system. This agreement was however noted like other multilateral agreements to be silence on gender provisions of the agreement. But, nevertheless, there has been global concerns by women on the need to rectify this deficit. However, the various gender clauses included in the Conference of Parties (COP) to the UNFCCC have reiterated the global concern of mainstreaming gender in mitigation and adaptation of climate change. This agreement provided the basis for further international climate agreements. Through this agreement, the Kyoto Protocol and the Paris Climate Agreement were adopted and signed into agreement.

Kyoto protocol was approved in Kyoto, Japan in 1997 but it became an international law on February 16th, 2005. The main thrust of this protocol is to come up with an international agreement that will reduce carbon dioxide emissions and the presence of greenhouse gases in the atmosphere by industrialized nations. Developing countries participated by funding projects that are meant to reduce emissions in their countries. The Kyoto Protocol also urged State parties to take necessary steps to ensure that women fully

take part in all levels of decision making that concerns climate change. Parties were also charged to consider the selection of women for election in the bodies established by the Protocol. Member countries were expected to come up with post – 2020 climate actions which is known as Nationally Determined Contributions (NDCs). Nigeria presented a Nationally Determined Contribution (NDC) with a commitment to lessen Green House Gas (GHG) emission by 45% conditionally by 2030 (USAID, undated). Nigeria ratified the protocol on 10th December 2004. The Marrakech Accords (2001) is a number of agreements arrived at, at the 7th Conference of Parties (COP7) to the UNFCCC, which set the rules of accomplishing the Kyoto Protocol. This Accord made provision for gender and representation and the UNFCCC has been working towards gender equality. It urged State parties to step up the participation of women in the representation of parties in bodies instituted by the convention. Villagrassa (2002) maintains that though there were women among the representatives of different countries, yet, women were and are still under represented as formal delegation heads. She further argues, that this is despite the fact that women played the most crucial roles in shaping the Kyoto protocol. This Protocol has however been replaced by The Paris Climate Agreement which was adopted in 2015 by almost every nation to address the negative effects of climate change. The Paris Agreement made provisions for ways that the developed countries will assist developing countries in adapting climate control. Nigeria signed the agreement on 22nd September 2016. This agreement is noted to be the world's first universally endorsed climate agreement. In recognition of the fact that climate change affects women disproportionately, the Nigerian Government organised seminars to enlighten people concerning gender mainstreaming in adaptation and mitigation of climate change. Gender mainstreaming is incorporating both men and women experiences and perspective into every stage of policy process with the aim of encouraging men and women equality. A two – day National Stake Holders Consultative workshop was organised by the Federal Ministry of Environment supported by Women Environmental Programme (WEP) and United Nations Development Programme (UNDP). The workshop assembled stakeholders from Civil Society Organizations, gender experts, youths, ministries, departments and agencies to strategize on how to mainstream gender into national response to climate change in Nigeria. Through the workshop, a National Action Plan on Gender and Climate Change was developed. The African Union, a regional body in its 23rd Summits of Heads of State, Malabo 2014, affirms to the need to include women and the youth in climate change negotiations. The Committee of the African Heads of State and Government on Climate Change and women and the youth held a meeting in Nairobi, Kenya. The meeting was organized by the African Union Commission and United Nations Economic Commission for Africa (UNECA) from June 7th – 10th, 2016.

Some suggestions made at the meeting include that women and the youth should be financed and their capacity should be built in climate change negotiation processes. Encouraging good representation of women and youth to bargain in climate change decisions and so on. The National Policy on Climate Change was approved by the Government in 2013. It aims to accomplish a reduction in carbon, achieve high economic growth and to build a climate tolerant society. Nigeria became a voluntary member of the UN Environment's Climate and Clean Air Coalition to lessen short-lived climate pollutants across ten high-impact sectors. The Government is however faced with the challenge of implementing its laws relating to gas-to-power generation, gas flaring, reforestation and climate smart agriculture. The national institutions that are responsible for handling issues on gender and environment in Nigeria include the Federal Ministry of Women Affairs, Federal Ministry of Environment, National Centre for Women Development and National Council of Women Societies. Despite the formulation of action plans to integrate Nigerian women into climate change adaptation and mitigation, the plans are known to be mere rhetoric's. The Government lacks the political will to execute these policies. Also, partly because Nigeria is a patriarchal State, which believes in the supremacy and dominance of the males over the females. They therefore find it difficult to include women in decision making processes. Also, the lack of women in decision making at all levels further compounds the problem. During the celebration of the 2022 international Women's Day in Nigeria, Mr Matthias Schmale, the United Nations Resident and Humanitarian Coordinator in Nigeria rightly observes that despite the recognition that gender equality is key to successful climate change adaptation and mitigation, there has been limited policy action by the Nigerian government. He further argues that gender inclusion into climate change adaptation and mitigation is still poorly understood in Nigeria just like in other countries (UN Women, 2022)

Obstacles to Climate Change Adaptability and Mitigation in Nigeria

Financial Obligation: The 2012 flooding cost the country an estimated \$16 billion in both direct and indirect damages. The cost of climate change to Nigeria rose to about \$100m and is estimated to reach \$460 each year by 2050 (Okereke, 2021). The rich countries contribute more to pollution and climate change, they therefore pledged to be contributing \$100 billion to aid developing countries to reduce the cost of climate change. This money is far from being enough. The developed countries are also not meeting up with the 0.7% of the Gross Domestic Product (GDP) transfer as stipulated by the United Nations (UN). Due to the dwindling of revenue from oil and the economic meltdown

experienced by the country, the country does not have enough funds to invest in climate change mitigation and adaptability.

Illiteracy: illiteracy has remained a bane to the adaptation and mitigation of climate change in Nigeria. The Minister of Education, Mallam Adamu Adamu observes that more than 76 million adults out of about 200 million Nigerians are illiterates, who can neither read nor write (Idoko, 2021). This has affected how information on mitigation and adaptation of climate change are handled. Even when strategies and plans are mapped out, some people still find it difficult to adhere to rules and instructions.

Low Management and Institutional Capacity: Nigeria has agencies and ministries established to tackle climate change problems like Nigerian Meteorological Agency (NIMET), Special Climate Change Unit (SCCU) of the Federal Ministry of Environment and the Nationally Designated Authority for Climate Change. These agencies, however lack the capacity to respond effectively to problems of climate change. They are too weak to coordinate climate change response and activities.

Poverty: According to the world bank, an estimated 48.04% of Nigerians live in the rural areas (Trading Economics, 2022). Many people in the rural areas are poor and lack basic amenities. Due to the remoteness of the place, they find it difficult to receive information or warning signs that could help them avert danger. Even when they receive information about impending danger in their area, they find it difficult to take action or move due to lack of money. Even when there are relief efforts, it will not get to them.

Lack of technology and Information: Due to high rate of illiteracy, some people still find it difficult to use some technologies that could help ameliorate the adverse effects of climate change. They lack the technical knowledge that could enable them to operate, manage and market new energy equipment. They are also unable to make good use of information on early warning signs on how to mitigate climate change.

Conclusion

This study highlights the relationship between women and climate change among other objectives. Climate change affects women more than men because they predominate in agribusiness and because of the gender roles assigned to them. It has also been widely acknowledged that for climate change adaptation and mitigation policies to be successful women's inclusion in policy decision making is key. Despite this knowledge, there has not

been genuine policy action to this effect. In order to encourage gender inclusion in climate change adaptation and mitigation, there is need to improve women's proficiency and training. Climate change professionals should be trained on how to train women to increase their proficiency and to hype the danger inherent in gender exclusion. There is need to adopt a bottom – top approach to climate change policies. Rural women should be involved in decision making concerning climate change as they are disproportionately affected by the outcomes. There is also need to involve women in all levels of decision making as this will ensure that women's values and preferences are prioritised by the government. The cultural, economic, social and political conditions that has continued to be the basis for women marginalisation should be addressed. Exclusion of women from productive resources reinforces male dominance. Women exclusion from land ownership affect their ability to cope with climate change challenges. There should be greater representation of women in UNFCC bodies as this will encourage that decisions and actions taken by the government are gender responsive and more successful.

References

Abeni, M. (2017) "Natural Disasters in Nigeria: Top 5 of all Times". Legit, June 01

Agboola, T. and Olurin, T. A (2003) "Land Use and Land Cover Change in the Niger Delta"

Excerpt from a Research Report presented to the Centre for Democracy and Development

Akinro, A. O, Opeyemi, D. A and Ologunagba, I. B (2008) "Climate Change and Environmental

Degradation in the Niger Delta Region of Nigeria: It's Vulnerability, Impacts and Possible

Mitigations" *Research Journal of Applied Sciences* 3 (3): 167 – 173, Medwell Journals

Gabriel, A. O. I (2004) "Women in the Niger Delta: Environmental Issues and Challenges in the

Third Millennium" *Journal of Sustainable Development in Africa* Vol. 6 (4)

Idoko, C. (2021) "76 Million Nigerian Adults Are Illiterates – FG". *Nigerian Tribune*, September,

7th

Mojeed, A. (2021) "Nearly 80% of Nigerian Farmers Affected by Floods, Drought in 2020 –

Report, *Premium Times*, January 12th

Mongabay (2021) "Niger Delta Communities in 'great danger' as month – old spill continues",

6th December

Okereke, C. (2021) "Climate Finance in COP26: Key Issues for Africa", *Premium Times*, October

12th

Regan, S. (2020) "What is Ecofeminism? Understanding the Intersection of Gender and the

Environment, *Mbg*, June 20th

Trading Economics (2022) "Nigeria – Rural Population – 2022 Data 2023 Forecast 1960 – 2020"

UN Women (undated) "Facts and Figures: Economic Empowerment"

UN Women Africa (2022) "Nigeria: Youth Climate Activists Call for Inclusive, Collective Action,

and the Acclivity of Marginalized Voices in Grassroots Communities on Issues of Climate

USAID (undated) "Nigeria Climate Change Fact Sheet"

Villagrasa, D. (2002) "Kyoto Protocol Negotiations: Reflections on the Role of Women" in

Masika, R. (eds) *Gender, Development, and Climate Change*, Oxfam GB

PUBLIC PERCEPTION OF THE EFFECTIVENESS OF EFCC FIGHT AGAINST FINANCIAL CORRUPTION IN NIGERIA: IKPOBA OKHA LOCAL GOVERNMENT AREA OF EDO STATE

Efosa Paul ETINOSA-OKANKAN

*Department of Political Science and Public Administration,
Edo State University, Uzairue, Edo State, Nigeria.*

ABSTRACT

The study was aimed at examining the public perception of people on the effectiveness of the EFCC in the fight against financial corruption in Nigeria in Ikpoba Okah Local Government Area of Edo State. Survey research was used in this study to sample the opinion of the respondents. This method involves random selection of respondents who were administered questionnaire. The target population of this research was the 12 wards in Ikpoba Okah Local Government area of Edo State. Hypotheses were generated and tested using the chi-square test analysis. From the findings it was revealed that the respondents perceived the EFCC to be ineffective and that government interference in the affairs of the EFCC is a major factor that made EFCC fight against financial corruption to be ineffective. The study recommends that for EFCC to be effective in the fight against financial corruption, there should be independence of the economic and financial crimes commission.

Keywords: *EFCC, Financial Corruption, Public, Perception and Effectiveness.*

Introduction

Public debates recently in Nigeria have centered on the increasing rate of corruption resulting from inappropriate public finance planning and implementation mostly in some of the developing countries, Nigeria inclusive which in turn reduce the level of economic growth in the country. Corruption made itself visible when the institution of the government was founded due the behavior of people appoints or elect to manage the government institutions (Anyanwu, 2002; Idomeh, 2006). Corruption has recently become a major issue in foreign aid and Nigeria nation as a whole. Corruption is an ancient practice that has been traced back to pre-biblical time and made it known in the ancient civilizations of developed and developing countries. Political and social corruption is not a recent phenomenon that pervades the Nigerian state. Corruption is a social problem that has interested many scholars. Ruzindana (1999) sees corruption in

Africa as a problem of routine deviation from affordable standards and norms by public officials and parties with whom they interact. The major concern for inter-nation aid policy during the last five decades has been to improve the living condition for the poor in the poorest countries of the world. But governments in poor countries are also the most corrupt country due to high level of poverty. Treisman (2000) and Paldam (1999) cited in Jens and Odd-Helge (2001) states that the level of GDP per capital holds most of the explanatory power of the various corruption indicators.

Corruption whether political, economic, academic, judicial or bureaucratic impedes the progress of any society where it predominates and is tolerated in on societal relationship. Accordingly, Ribadu, former Chairman of the Economic and Financial Crime Commission, in an address stated that; Corruption not only distorts competition, hinders economic growth and endangers the stability of democratic institutions; it pulls down the moral foundation of society (This Day News-paper, February 11, 2007). The financial aspect of corruption which this paper focuses on is one of the issues that has dominated the country and has become a major challenge in Nigerian today. This is less surprising as several manifestations of financial corruption include: advance free fraud mindless embezzlement of public funds, money laundering, defrauding investors, diverting funds etc.

The high level of financial corruption has become a major problem that confronts the government and citizens of this nation given its wide spread into all spheres of societal life. This ugly phenomenon has grown to a stage where by a day hardly passes without the issue of financial corruption being displayed on the front pages of newspapers and magazines or broadcast in the electronic media or discussed by people.

The Economic and Financial Crimes Commission (EFCC) stands accused of playing to the gallery. It is always pointed out that financial corruption suspects of the political elite class are arrested, investigated and brought to court with so much fanfare and thereafter the case appears to wither away. While these points may be valid, it does not amount to playing to the gallery and indeed shows a misunderstanding of the mandate of the Commission. Rather, this state of affairs exposes the structural weaknesses in the work force of Economic and Financial Crimes Commission (EFCC). Its functions are limited to investigation, filing charges in court and thereafter diligently monitoring the prosecution... Adeniran (2018) in practice, defense attorneys appear to have perfected the art of delaying trial of cases in supporting of such crime rather than addressing the substance of the charges against the clients. Justice is not served by these delays. Therefore, this study set to Examine Public Perception in Ikpoba Okha Local Government on the Effectiveness of the EFCC in Fighting Financial Corruption in Nigeria.

Statement of Problem

The establishment of the economic and financial crimes commission is supposed to help in tackling the rising surge of financial corruption in Nigeria and as such the EFFC'S is supposed to perform the duty of investigation and arraignment of persons involved in financial crimes and also in execution of court orders such as recovering of properties that where gotten as proceeds from financial crimes and also monies that where proceeds of financial crimes.

It has been observed that the EFCC which is supposed to be an independent body in the fight against financial corruption is been influenced by government interference in the activities of the commission thereby deviating from the original or ideal purpose of its establishment and now looking more of an agency used in political witch-hunting. As a result of the EFCC's deviation from the expected norms and functions of the commission, instead of the people to perceive the EFFC as an effective agency in fighting financial corruption in pursuit of the policy of zero tolerance for financial crimes, they are now perceived as ineffective.

This work is going to be examining the interference of government in the affairs of the commission and also analyzing the perception of the public in IKPOBA OKHA L.G.A on the EFFC's fight against financial corruption.

Objective of the Study

The aim of this study is to examine Public Perception in IKPOBA OKHA LOCAL Government on the Effectiveness of the EFFC's in Fighting Financial Corruption in Nigeria while the objectives are as follows:

- i. To examine government interference in EFCC's fight against financial corruption
- ii. To analyze the effectiveness of EFCC in fighting financial corruption
- iii. To examine independence of the EFCC in fight against financial corruption

Research Hypothesis

Hypothesis1:

- i. H₀: there is no relationship between government interference and the effectiveness of the EFCC
- ii. H₁: Government interference is a major factor influencing EFCC

Hypothesis 2:

- iii. H₀: EFCC is effective in its fight against financial corruption
- iv. H₁: EFCC is not effective in its fight against financial corruption

Hypothesis 3:

- v. H₀: there is no relationship between the independence of the EFCC and the effectiveness of the EFCC
- vi. H₁: there is a relationship between the independence of the EFCC and the effectiveness of the EFCC

Conceptual Clarification

Corruption: although corruption is a very common term it is any act or omission perpetrated contrary to existing rules or procedures with the intention to defraud

Perception: According to the Merriam Webster dictionary perception is the awareness of the elements of environment through physical sensation. And in this document, it will stand for how people rate or evaluate the EFCC

Public: a public is a population of individuals in association with civic affairs, or affairs of office or state

Public perception: this refers to the societal view, evaluation, discernment or opinion about an event or happening in the society

Effectiveness: it refers to the extent a measure of measures put in place to achieve certain objectives or purpose lives up to expectation. With regards to dealing with corruption the effectiveness of anti-corruption institute depends on its ability to deal with corruption cases brought it up to the level of successful trial and conviction. To some extent the ability of the institution to serve as deterrence is a measure of effectiveness.

Economic and Financial Crime Commission (EFCC): is an Anti-Corruption Agency in Nigeria established in the year (2007) by President Olusegun Obasanjo to tackle entrenched economic and financial crimes in Nigeria.

LITRATURE/THEORETICAL FRAMEWORK

Concept of Corruption:

To arrive at comprehensive meaning of financial corruption, it will make sense to define what the umbrella term 'corruption' is. According to Encyclopedia Americana (2006:22) corruption is a general term for the misuse of a public position of trust for private gain".

However, corruption can take many forms not limited to acts of deviation from ethics concerning public administration. It can be perpetrated by chairmen of corporations outside the governmental or public realm. Hence, corruption can simply mean "violation or pervasion of established rules for personal gain or profit" (Nwaze, 2012)

According to Nwoba M.O.E and Nwokwu Paul Monday (2018) defined corruption as the deviation from acceptable standard of behavior in one's position or official position in order to gain undue advantage either for oneself, relatives or cohorts. And he went further to give us the forms of corruption to be Bribery, extortion, outright stealing, official corruption, financial corruption.

Though this definition considers the moral standard in relation to corruption it does not give the multidimensional nature of corruption and it also neglects the fact that corruption is not only limited to gaining undue advantage for oneself, relatives or cohorts but also could be used in service of one's community or region, because in cases of corruption the practitioner might not have any personal gain arising from it but rather secures the interest of his community or region, for example a political office holder could misappropriate funds or rather use funds for the construction of road for community A to drill a bore hole for community B not because he is going to utilize the water from that borehole but rather because he wants to secure the interest of his community which is good water supply.

Brinkerhoff (2000) sees corruption as "subsuming a wide variety of illegal, illicit, irregular, and/or unprincipled activities and behaviors". From this perspective corruption is importantly a moral, political and legal issue. In this context corruption is a multidimensional concept that has legal, social, political, economic and ethical connotations. It comes in various forms and dimensions.

And so we could make or put forth the definition of corruption as a multidimensional concept which encapsulates the deviation from norms through unprincipled activities or behavior which could range from legal, political, ethical, institutional, norms in other to advance the actors personal interest, that of his cohorts, community, region or even religion.

Financial Corruption

Financial corruption which could also be talked about as financial crimes, are the major reason for the establishment of the EFCC. Financial crimes are those crimes committed not only with the intention of getting financial benefit but they are targeted directly on the funds and other financial instruments. These include free fraud currency trafficking and counterfeiting... (Ribadu; 2005)

Financial corruption is one of the various forms of corruption and it entails the use of various positions of authority in the process of illegally acquiring financial benefits, in other words it is the use of positions of authority in carrying out financial crimes. Financial crimes may be traceable to some of the enumerated aspects of corruption, e.g., embezzlement, theft from public funds, abuse of discretion and abuse of public power for extortion. Usually, huge amounts stolen from these sources, which cannot be legitimately explained as earnings, are siphoned and hidden across the borders to foreign banks regarded as safe haven. The correct term for moving money in this manner is money laundering. In other words, money laundering is defined as "the conversion of criminally obtained money into apparently lawfully Obtained money byre-cycling the tainted money

through banks and other Legitimate financial institutions" NEPAD, (2003). The amount of money laundered every year is not exactly known but Informed guesses estimate that it could amount to from about 2.0to5.0 Percent of world Gross Domestic Product (GDP) IMF, (2004).Several International conventions, standards, best practices and resources to address money laundering has been and is being developed. These Efforts have been expressed in United Nations conventions, reports, and programs, with support from various regional organizations.

In1989, theG-7 of the most advanced countries in its Economic Summit Group established the Financial Action Task Force (FATF) to develop and promote policies to combat money laundering. The FATF has come up with Its "Forty Recommendations" dealing with legal requirements, financial and Banking controls. Other measures introduced by the international Community include the Statement on Prevention of Criminal Use of the Banking System for the Purpose of Money Laundering by the Basel Committee on Banking Regulations and Supervisory Practices, the IMF's And World Bank's Financial Sector Assessment Program (FSAP) and the Fund's Offshore Financial Centre (OFC) initiative. The terrorist attack on the United States of America on September11, 2001 made the fight against money laundering and financing terrorism and other crimes a top priority for the international community. In this connection, FATF served notice on Nigeria in 2002 warning that it would blacklist the country unless significant steps were taken to address the deficiencies in its fight against financial crimes. It was threatened that on October 31st of that year FATF would impose the sanctions.

Though financial corruption could involve actors of both the public and the private sector it is more common in the public sector and that was the major drive which made the then president, President Olusegun Obasanjo to create an agency which will help in curbing economic and financial crimes amongst the political class.

Causes of Financial Corruption

1. **Greed:** Greed has caused a lot of crises in the world, including in Nigeria. It is because of greed that political leaders embezzle the funds they are supposed to use for national development for their own selfish needs.

2. **Poor Youth Empowerment:** Poor moral youth empowerment is a contributor to corruption. Internet fraud, sexual harassment by male CEOs, and other bad acts occur because Nigerians lack understanding of the importance of youth empowerment. When parents and governments empower youths both financially and morally, the level of corruption will diminish.

3. **Poverty:** According to international standards of poverty, a person is said to be poor when he lives under \$1.25 (₦210, although it varies) per day. There are many poor people in Nigeria, and poverty pushes them into corruption. According to World Bank Group, in 2004, 63.1% of Nigerians were poor. The poverty level increased in 2010. In

2010, 68% of the Nigerian population was estimated to be poor. A person can take bribes to commit crime because he is poor. It is one of the reasons why the poor youths in the country collect bribes to work as thugs for Nigerian politicians.

4. Unemployment: Unemployment is one of the major challenges in Nigeria and does not need much explanation because it has broken the hearts of many citizens. People are pushed into corrupt practices because of the high unemployment rates. An unemployed citizen can indulge in corruption to make money and live better.

The youths, fathers, and mothers are seriously concerned about the negative impact of unemployment in their lives. Some have said that it is better to die than to suffer the torment of unemployment in the country. Words cannot explain the level of punishment the citizens of this country face as a result of this menace.

Impacts of Financial Corruption

Generally, financial crimes have significant impact on developing economies with relatively small or fragile financial system that are particularly susceptible to disruption as a result of criminal activities. Financial crimes are detrimental in a number of ways: they increase the profitability of crime, damage critical financial sector institutions and scare away foreign investors. Banking institutions in particular are vulnerable to the adverse consequences of financial crimes. Financial crimes expose financial institutions to reputational, regulatory, compliance and financial risks. In fact, once financial crime is uncovered in a bank (especially, large scale), it can affect public confidence, undermines investors trust and hence the bank's stability. It can equally affect the bank's business relationship with other banks.

Some Initiatives and Measures Taken To Fight Financial Crimes in Nigeria

Especially during the years of military rule, Nigeria made an impressive body of laws and took other initiatives in the war against corruption and financial crimes. These are in addition to the criminal and penal codes that have existed since the colonial period, under which official corruption and other offences were tried. The laws and decrees include the following:

- Investigation of Assets (Public Officers and Other Persons) Decree of 1968
- The Corrupt Practices Decree 1975
- Public Officers (Special Provisions) Decree 1976
- Recovery of Public Property Decree 1984 National Drug Law Enforcement Agency (NDLEA) Act, 1990. This was the first law made in Nigeria to make money laundering a criminal offence
- The promulgation of the Mutual Assistance in Criminal Matters within the Commonwealth (Enactment and Enforcement) Act No.13 of 1988, designed to bring Nigeria's municipal law in line with the Harare Scheme. The scheme

contains provisions on how to deal with the proceeds of crime and laundering of such money

- The Public Complaints Commission Act Cap 377, Laws of the Federation 1990
- The Code of Conduct Bureau and Tribunal Act Cap, Laws of the Federation 1990
- The Criminal Code Act Cap 77, Laws of the Federation 1990
- The Penal Code, Northern States Federal Provisions Act Cap 345, Laws of the Federation 1990
- Banks and Other Financial Institutions Act 1990
- Recovery of Public Property (Special Military Tribunal) Act Cap 389, Laws of the Federation 1990
- The Failed Banks (Recovery of Debts) and Financial Malpractices Act No.18 of 1994
- Failed Banks Act No.16 of 1996
- Advance Fee Fraud and other Related Offences Act No.13 of 1995, intended to deal with the menace of the so-called "Nigerian fraud letters" or "419"
- The Foreign Exchange (Miscellaneous Provisions) Act No.17 of 1995
- The Money Laundering Act No. 3 of 1995 All these together with the existing Criminal and Penal Codes Nigeria were before the first term of President Obasanjo. Regardless of these plethora of anti-corruption legislations, corruption and corrupt practices grew increasingly. This was perhaps why the international community saw Nigerian laws as grossly inadequate in dealing with these crimes. There are significant gaps in terms of the coverage of the laws and the adequacy of penal and forfeiture provisions and enforcement procedures. Odozi, (2002) concludes that, the laws lacked diligence in implementation, which was attributable to reasons including the following:
 - (i) Inadequate resources for designing and implementing various anti-Crime measures;
 - (ii) Impediment imposed by the laws on bank secrecy which shielded the criminals and/or allowed them to frustrate prosecution;
 - (iii) Large and growing unregulated informal sector with varying degrees of opacity and criminality;
 - (iv) Fragmentation of legal provisions and arbitrage opportunities for criminals;
 - (v) Poverty in the country which provides excuse, if not justification for various forms of economic crimes;
 - (vi) Cross-border porosity and protection for criminals;
 - (vii) Lack of political will to resolutely implement tough anti-crime measures.

Consequently, only very few offenders have been successfully prosecuted and tried for corruption as the technicalities of the laws were exploited by defense lawyers to their great

advantage. In addition, most of the agencies charged with enforcing the laws were not faithful in keeping abreast of the dynamics and changes of a modern society, especially the intrigues of corrupt people and their accomplices. All these formed the background to the Obasanjo's administration determination to combat corruption head-on from 29th May, 1999.

The Economic and Financial Crimes Commission (EFCC)

The EFCC is an ANTI-CORRUPTION AGENCY in Nigeria established to tackle entrenched economic and financial crimes. The establishment of the EFCC was partially in response to international pressure from the Financial Action Task Force (FATF) on Money Laundering (Akume&Okoli, 2016; Shehu, 2015). The background of the EFCC is situated in the Nigeria's listing as a Non-Cooperative Country and Territory (NCCT) by the FATF in 2001 (EFCC, 2013). The creation of the EFCC was also in response to the Nigerian ranking in the Corruption Perception Index (CPI). Since its inception in 1995, the CPI has consistently ranked Nigeria as one of the most corrupt countries in the world. Consequently, this has affected its potential and opportunities to relate to the international business community (Shehu, 2015). Therefore, the combined effects of entrenched corruption, the listing of Nigeria as NCCT and the CPI ranking of Nigeria have influenced the creation of the EFCC in 2003. The bill enabling the establishment of the EFCC was passed into law in 2002. The Economic and Financial Crimes Control Act (2002) made provisions for the creation, functions and powers of the EFCC. The law known as the EFCC Act 2002 was amended in 2004 (FGN, 2004).

The responsibilities of the EFCC as contained in the Establishment Act 2004 include the investigation of all financial crimes (Section 6(b)); the coordination and enforcement of all economic and financial crimes laws in Nigeria (Section 6(c)); and the examination and investigation of all reported cases of economic and financial crimes. The EFCC is also empowered by section 7 of the EFCC Act 2004 to investigate any person or corporate body as to whether the person has committed an economic and financial crime under the law.

The EFCC is structured along the Hong Kong's Independent Commission against Corruption (ICAC) which focuses on the operation, prosecution and public education with regards to corruptions. Along this line, there exist directorates for Operation; Legal and Prosecution; and the Public Affairs. Two (2) other supporting directorates are the administrative directorate and the EFCC Academy (Shehu, 2015). The operation directorate is responsible for the examination and investigation of reported cases of corruption. It is the role of the legal and prosecution directorate to institute legal actions in courts for the prosecution of corruption offenses (EFCC, 2013). The EFCC interact with the public through the public affairs directorate by providing timely information on the activities of the EFCC and carrying out anti-corruption campaigns. The administrative

directorate is concerned with human resource, finance, researching and planning. The operatives of the EFCC undergo anti-corruption training at the EFCC Academy which doubles as a training ground for other anti-corruption agencies in Africa (Akume&Okoli, 2016).

Cases of corruption are sent to the EFCC's head office in Abuja or to zonal offices spread across six (6) geopolitical regions of the country (EFCC, 2013). The operation directorate scrutinizes the petitions through preliminary investigation to ascertain the type, legal implications and the actions to be taken (Akume&Okoli, 2016). Petitions can fall within investigative petitions, rejected or transferred to other agencies including the Nigerian police force (EFCC, 2013). The power to prosecute corruption cases resides with the courts and judges (Akume&Okoli, 2016). Therefore, the functions of the EFCC begin with an investigation of petitions and end with the prosecution.

Establishment of the Economic and Financial Crimes Commission

Prior to the establishment of the economic and financial crimes commission (EFCC), the multi-lateral institutions and foreign governments, whose nationals has fallen victims to the activities of fraudsters in Nigeria, were at the verge of slamming economic sanctions on Nigeria at the early stage of the Obasanjo's administration. This resulted in Nigerians being treated with contempt in abroad. Nigerians were intimidated due to vast amount of corruption happening in their country by immigration officials of foreign countries Akume, &Okoli, (2016).

The economic and financial crimes commission was established in 2003 by an act of the national assembly which was amended in 2004. The creation of the commission was borne mainly by the determination of the federal government to reshape the Nigerian economic environment by enforcing all economic and financial laws. The EFCC was established in pursuant to these objectives, as the financial watchdog of the entire nation with the mandate to cleanse the system.

Since its inception, the economic and financial crimes commission, no doubt it has been constitutionally empowered to prevent, investigate, prosecute and penalize economic and financial, and is charged with responsibility of enforcing the provisions of other laws and regulations relating to economic and financial crimes. Also, the commission is the designated financial intelligence unit in Nigeria, which is charged with the responsibility of coordinating the various institutions involved in the fight against money laundering and enforcement of all laws dealing with economic and financial crimes in Nigeria Akume&Okoli, 2016. The commission also deals with laws and regulations of economic and financial crimes which are:

- a. The Money Laundering Act, 2004.
- b. The Advance Fee Fraud and Other Fraud Related Offences Act, 2006.

- c. The Failed Banks and Financial Malpractice in Bank Act, 1994.
- d. The Banks and Other Financial Institutions Act, 1991.
- e. The Miscellaneous Offences Act

It is therefore clear that the commission is intended to be the coordinating agency for Nigeria's national economic and financial crimes. By so doing, the commission has been able to arrest may corrupt persons and corporations (even multinationals are not exclusive). These arrests have culminated in a sizeable number of prosecutions s well as convictions. Actually, the present combat by the commission against corruption and its perpetrations, no matter how highly placed they seem to be in the society Akume, &Okoli, (2016).

The motto of the commission is "No one is above the law" and presently chaired by AbdulrasheedBawa. The commission has its headquarters in Abuja, the Federal Capital Territory of Nigeria, while other operational offices are found in Lagos, Kano, Port Harcourt, Gombe and Enugu.

The Role of Economic and Financial Crimes Commission

Specifically, the Commission shall perform the following functions as enshrined in the EFCC Establishment Act (2004, Part II, p.4-7):

- 6. The enforcement and the due administration of the provision of the Act.
- 7. The investigation of all financial crimes including advance fee fraud, money laundering, counterfeiting, illegal charge transfers, futures market and fraud, fraudulent encashment of negotiable instruments, computer credit card fraud, contract scam, etc.
- 8. The coordination and enforcement of all economic and financial crimes laws and enforcement functions conferred on any other person or authority.
- 9. The adoption of measures to identify, trace, freeze, confiscate or seize proceeds derived from terrorist activities, economic and financial crimes related to offences or the properties the value which corresponds to such proceeds.
- 10. The adoption of measures to eradicate the commission of economic and financial crimes.
- 11. The adoption of measures which include coordinated, preventive and regulatory actions, introduction and maintenance of investigative and control techniques on the prevention of economic and financial related crimes.
- 12. The facilitation of rapid exchange of scientific and technical information and the conduct of joint operations geared towards the eradication of economic and financial crimes.
- 13. The examination and investigation of all reported cases of economic and financial crimes with a view to identifying individuals, corporate bodies or groups involved.

14. The determination of the extent of financial loss and such other losses by government, private individuals or organizations.
15. Collaborating with government bodies both within and outside Nigeria carrying on functions wholly or in part analogous with those of the commission concerning:
 - (i) The identification, determination of the whereabouts and activities of persons suspected of being involved in economic and financial crimes.
 - (ii) The movement of proceeds or properties derived from the commission of economic and financial and other related crimes.
 - (iii) The exchange of personnel or other experts.
 - (iv) The establishment and maintenance of a system for monitoring international economic and financial crimes in order to identify suspicious transactions and persons involved.
 - (v) Maintaining data, statistics, records and reports on persons, organizations, proceeds, properties, documents or other items or assets involved in economic and financial crimes.
 - (vi) Undertaking research and similar works with a view to determining the manifestation, extent, magnitude and effects of economic and financial crimes and advising government on appropriate intervention measures for combating same.
- (a) Dealing with matters connected with extradition, deportation and mutual or other assistance between Nigeria and any other country involving economic and financial crimes.
- (b) The collection of all reports relating to suspicious financial transactions, analyze and disseminate to all relevant government agencies.
- (c) Taking charge of supervising, controlling, coordinating all the responsibilities, functions and activities relating to the current investigation and prosecution of all offences connected with or relating to economic and financial crimes.
- (d) The coordination of all existing, economic and financial crimes investigating units in Nigeria.
- (e) Maintaining a liaison with the office of the Attorney- General of the Federation, the Nigerian Customs Service, the Immigration and Prison Service Board, the Central Bank of Nigeria, the Nigerian Deposit Insurance Corporation, the National Drug Law Enforcement Agency, all government security and law enforcement agencies and such other financial supervisory institutions involved in the eradication of economic and financial crimes.
- (f) Carrying out and ensuring rigorous public enlightenment campaign against economic and financial crimes within and outside Nigeria.
Carrying out such other activities as are necessary or expedient for the full discharge of all or any of the functions conferred on it under the Act.

Institutional Theory

Institutional theory also known as institutionalism uses country and government institutional characteristics, such as pre-existing rule of law, well defined anti-corruption norms, and independent anti-corruption institutions with enforcement powers, to explain corruption. Institutional theory "examines the processes and mechanisms by which structures, schemas, rules, and routines become established as authoritative guidelines for social behaviour" (Scott, 2004). In relation to understanding corruption, institutional theory brings in the social context and provides taxonomy for understanding how corruption might become entrenched in organizations, in institutions and in society, despite the existence of an anti-corruption framework (Luo, 2005). Institutional theory considers that corruption influences the character, design and transparency of the political system and its institutions. At the same time, it acknowledges that the relationship between corruption, institutions, political systems, culture and gender is highly complex (Debski and others, 2018; Stensöta, Wängnerud and Svensson, 2015). Related to this is the "institutionalist" view of political corruption that was developed by Thompson (1995) and Lessig (2018). This view stresses that while corruption can occur on an individual level, it can also be institutional in nature in cases where institutions are structured in a way that makes them deviate from their original purpose.

The relevance of the institutional theory to this study is that, the theory makes us understand that though there are institutional structures put in place such as the EFCC which is structured in terms of the organization of the EFCC and the laws which guilds' the institution the EFCC still possesses some weaknesses which now allows corruption to thrive in Nigeria and so making the EFCC look ineffective in the fight against financial corruption.

From the theory we could also understand that the character and design of the Nigerian political system also contributes to why there is increasing surge of financial corruption in Nigeria for instance though the government has established a supposed independent institution the EFCC which is supposed to carry out its duties independently to best international standards it is in the character of the government in Nigeria to interfere in the affairs of the EFCC and this could be seen in the removal of head of the immediate past head of the EFCC Ibrahim Magu and also the design of the EFCC allows the attorney general who is a government official to interfere in the activities of the EFCC and so even when there are various laws and also the establishment of the EFCC in fighting corruption in Nigeria we also find out that corruption continues to thrive and thereby making the public view the institution responsible for the fight against corruption look ineffective

In line with the "institutionalist" view that was developed by Thompson (1995) and Lessig (2018) we could say that as a result of the way the EFCC as an institution is structured which allows for government officials to meddle with the affairs of the commission the

EFCC is now seen to have deviate from the function of fighting corruption to an institution used by the party in power to winch-hunt political opponent and those who do not support governmental policies.

Method of Data Collection/Analysis

The purpose of analyzing data is to obtain usable and useful information. Quantitative Data analysis was adopted for this study as primary data collection was used in line with the objectives of the study. It involves critical analysis and interpretation of figures and numbers and attempts to find rationale behind the emergence of main findings.

For analysis an interpretation of the data, the data would be tabularized showing the frequency of correspondents' views and percentage of frequency while the stated hypotheses will be tested statistically using chi-square.

A total of 300 questionnaires were administered with the aid of research Assistants. The questions on the questionnaire were expected to elicit responses on how government interference influence EFCC's fight against financial corruption also How effective is EFCC in fighting financial corruption and lastly if independence of the EFCC will improve the fight against financial corruption. The responses of the respondents were measured based on five point Liker scale of strongly agree, agree, undecided, disagree and strongly disagree

Data collected was analyzed using descriptive and inferential statistics. Description includes frequency distribution, mean, tables; percentages to examine the patterns of responses to each variable under investigation, inferential statistics involved the use of chi-square test analyses to test the formulated hypothesis. Chi-square is represented as:

$$X^2 = \sum \frac{(fo - fe)^2}{fe}$$

Where:

X^2 = Measure of the departure of obtained or observed frequencies from expected frequencies by chance.

\sum = summation of all observe and expected frequencies

fo = obtained or observed frequencies

fe = Expected frequencies.

Data Presentation/Hypothesis Testing

This study presents and analyses the data obtained from the field through the administration of questionnaires on the public perception in Ikpoba Okha LGA on the effectiveness of the EFFC's in fighting financial corruption in Nigeria. A total number of three hundred (300) copies of questionnaires were administered of which all the three hundred (300) copies of questionnaires were accurately filled and returned by the respondents. This implies that there was a high response rate on the part of the

respondents.

Table 1: Response Rate of the Respondents

Options	Frequency	Percent	Valid Percent	Cumulative Percent
Retrieved	300	100.00	100.0	100.0
Non-retrieved	0	0.0	0.0	100.0
Total	300	100.0	100.0	

Source: Field survey, 2021

Table 1 above shows the response rate of the respondents. The table reveals that a total of 300 questionnaires were administered and all the 300 copies were duly filled and returned by the respondents which represent 100.0% response rate. The implication is that there was high response rate and it was on the basis the overall data analysis was computed.

The table 2 above shows the demographic profile of the respondents. The table indicates that 140 (46.7%) of the respondents were male while 160 (53.3%) were female. This implies that majority of the respondents are female. Also, the table shows that larger percentage 63.0% of the respondents fall within the age group 26-35 years. This is followed by age groups 36-45 years and 18-25 years with 89 (29.7%) and 36 (12.0%) respectively. The implication of this is that most of the respondents sampled are youths, and are within the age group capable of providing useful information to the study. Similarly, majority of the respondents 180 (60.0%) are married. This is followed by single and divorced with 60 (20.0%) and 32 (10.7%) respectively. The implication of this to the study is that most of the respondents sampled are responsible individuals who can provide sufficient information needed to the study.

Table 2: Perception of Respondents on Government Interference in EFCC's Fight against Corruption

S/N	Items	S	A	UD	D	SD	Mean	S.D	Remarks
		A							
1	Government interferes in the commission through appointment of political stooges as head of the commission.	17	204	79	0	0	3.79	0.53	Affirmed
2	The use of the commission as a tool for political witch-hunt is a way in which the government interferes, and influences the commission.	51	189	60	0	0	3.97	0.61	Affirmed

3	Involvement of government officials and use of government offices in influencing the decision of cases of financial corruption	82	218	0	0	0	4.27	0.45	Affirmed
4	Interference of the attorney general in the affairs of the EFCC is a way in which government influences the commission	64	205	31	0	0	4.11	0.55	Affirmed

Source: Field Survey (2021)

Table 2, Shows the perception of the respondents on government interference as a major factor influencing the effectiveness of EFCC's fight against corruption. All the items had mean score of 3.0 and above, hence they were all accepted as factors militating against the effectiveness of EFCC. Thus, the respondents perceived government interference as a factor against the effectiveness of EFCC by appointing political stooges as the head of the commission, involving in its decisions, using of commission for political witch-hunt and by involving the attorney general in its affairs. This implies the respondents had positive and strong perception that government interfered in its activities of EFCC which makes it inefficient in its fight against corruption in Nigeria.

Table 3: Perception of Respondents on the Effectiveness of EFCC in Fighting Financial Corruption

S/N	Items	SA	A	UD	D	SD	Mean	S.D	Remarks
1	Due to the Increasing rate of financial corruption, the EFCC is seen as ineffective.	62	204	34	0	0	4.09	0.56	Affirmed
2	The EFCC seen as ineffective because of the involvement in selective cases of financial corruption.	90	146	64	0	0	4.09	0.71	Affirmed
3	Delay in arraignment of persons involved in financial corruption,	51	186	63	0	0	3.96	0.62	Affirmed

	makes the people perceive the commission as ineffective									
4	The commission is deemed ineffective due to Lack of complete independence from governmental influence.	64	206	33	0	0	4.10	0.56	Affirmed	

Source: Field Survey (2021)

Table 3 depicts the perception of the respondents on the effectiveness of EFCC in its fight against financial corruption. All the items had mean score of 3.0 and above, hence they were all accepted. Thus, the respondents perceived EFCC to be ineffective in its fight against corruption due to increasing cases of financial corruption, delay in the arraignment of corrupt individuals, bias in its fight and lack of absolute independence of the commission. This means the public strongly believe that EFCC is not effective in fighting corruption as a result of incessant and reported cases of corruption despite.

Table 4 Perception of Respondents on the Independence of EFCC in Fighting Financial Corruption

S/N	Items	SA	A	UD	D	SD	Mean	S.D	Remarks
1	When the commission is independent there will be freedom from political interference.	84	127	89	0	0	3.98	0.76	Affirmed
2	Independence of the commission will enable the commission operate in best international standard in fighting financial corruption.	97	203	0	0	0	4.32	0.47	Affirmed
3	The commission's independence will enable the EFCC Carry out her function, as spelt out in the constitution without undue interference.	53	222	14	9	2	4.05	0.63	Affirmed

4	Independence of the commission will enable Freedom from the influence of the attorney general	51	217	32	0	0	4.06	0.52	Affirmed
---	---	----	-----	----	---	---	------	------	----------

Source: Field Survey (2021)

Table 4 depicts the perception of the respondents on the independence of EFCC in its fight against financial corruption. All the items had mean score of 3.0 and above, hence they were all accepted. Thus, the respondents affirmed that the independence of EFCC in its fight against corruption will enable it to function according to international standard, to save it from power of attorney general and political interference, and to be able to operate according to the constitution. This means the respondents perceived independence of EFCC to be crucial in fighting corruption.

Testing of Hypotheses

Data were analyzed and presented to validate and test the stated hypotheses. As stated earlier, used to test the hypotheses.

Ho: government interference is not a significant factor influencing the effectiveness of the EFCC

Table 7: Opinion of Respondents on Government Interference as a Factor Influencing EFCC

	Value	Df	Asymp. Sig. (2-sided)
Pearson Chi-Square	3600.000 ^a	12	.000
Likelihood Ratio	2196.938	12	.000
Linear-by-Linear Association	32.625	1	.000
N of Valid Cases	1200		

**** Correlation is significant at the 0.05 level (2-tailed).**

Source: SPSS Output 2021

The outcome of table 7 shows the opinion of respondents on government interference as a major factor influencing EFCC. As shown above, the calculated significance value of 0.000 is less the alpha level of 0.05, hence the null hypothesis is rejected and the alternate hypothesis is accepted. Thus, government interference is a significant factor influencing

the effectiveness of EFCC. This means that the effectiveness of EFCC in fighting corruption is dependent on the extent of government interference in its activities.

H0: EFCC is effective in its fight against financial corruption

Table 8 Opinion of Respondents on the Effectiveness of EFCC in Fighting Financial Corruption

	Value	Df	Asymp. Sig. (2-sided)
Pearson Chi-Square	3600.000 ^a	12	.060
Likelihood Ratio	2196.938	12	.000
Linear-by-Linear Association	15.489	1	.000
N of Valid Cases	1200		

**** Correlation is significant at the 0.05 level (2-tailed).**

Source: SPSS Output 2021

The finding of table 8 reveals the effectiveness or otherwise of EFCC in fighting financial corruption. The calculated significance value of 0.000 is less the alpha level of 0.05, hence the null hypothesis is rejected and the alternate hypothesis is accepted. Thus, EFCC is not effective in its fight against financial corruption. This means that EFCC is not effective in its activities in fighting financial corruption.

H0: Independence of EFCC is not significant to the fight against financial corruption

Table 9 Opinion of Respondents on the Independence of EFCC in Fighting Financial Corruption

	Value	Df	Asymp. Sig. (2-sided)
Pearson Chi-Square	2400.000 ^a	4	.000
Likelihood Ratio	2226.034	4	.000
Linear-by-Linear Association	754.418	1	.000
N of Valid Cases	1200		

**** Correlation is significant at the 0.05 level (2-tailed).**

Source: SPSS Output 2021

The outcome of table 9 reveals the independence of EFCC in its fight against financial corruption. As shown above, the calculated significance value of 0.000 is less the alpha level of 0.05, hence the null hypothesis is rejected and the alternate hypothesis is accepted. Thus, the independence of EFCC is significant to the fight against financial corruption. This means that the independence of EFCC is germane to improve the effectiveness in fighting financial corruption.

Discussion of Findings

In this final section this study, an attempt is made to highlight and discuss some of the major findings presented above. In order to address the issues in this research work, three (3) research hypotheses were tested using Chi-Square. On the whole, the following are noticeable in the study.

The outcome of the study revealed that government interference is a significant factor influencing the effectiveness of EFCC. This means that the effectiveness of EFCC in fighting corruption is dependent on the extent of government interference in its activities. This finding is in line with the assertion of Adeniran (2018) who opined that attorneys appear to have perfected the art of delaying trial of cases in supporting of such crime rather than addressing the substance of the charges against the clients. The likely reason for this outcome is because government interference may hamper the effectiveness of EFCC in its fight against corruption due to the fact the commission may not be able to decide independently on who, how and when to carry out its activities.

The result of the study also showed that EFCC is not effective in its fight against financial corruption. This means that EFCC is not effective in its activities in fighting financial corruption because an effective commission would have led to the reduction of financial crimes but it is the other way round and also the selective cases involved in be the commission cum other factors of government interference has affected the perception of the people about the commission negatively because they now perceive the commission due to her activities as ineffective.

Similarly, the result of the study indicated that the independence of EFCC is significant to the fight against financial corruption. This means that the independence of EFCC is germane to improve the effectiveness in fighting financial corruption. This finding agrees with Akume and Okoli (2016) who identified problems confronting EFCC to include lack of independence in its activities. The likely reason why the respondents advocated for the independence of EFCC is to make it less amenable to government influence in its activities and decisions in fighting financial corruption.

Conclusion

In conclusion it has been observed that majority of the respondents in Ikpoba Okha Local Government are of the opinion that the Economic and financial crimes commission is not effective in Fighting Financial Corruption in Nigeria for some factors such as lack of independence of the commission, governmental interference etc and as such there should be independence of the economic and financial crimes commission for them to be effective.

Recommendation

After carrying out this research based on the objectives of the research and findings of the research carried out the recommendations based on the larger percentage of the opinion of the respondents are as follows:

- There should be no government interference in the activities of the economic and financial crimes commission either in form of appointment of political stooges as head of the commission, or through the interference of the attorney general etc.
- There should be independence of the commission as it would aid the economic and financial crimes commission to fight financial crimes effectively
- There should be withdrawal of the powers given to the attorney general that makes it possible for him to interfere with the activities of the EFCC as it would help in the independent running of the EFCC
- A machinery should be set in place to ensure that the EFCC carries out its duties in a very transparent manner as this would help in ensuring that members of the commission do not partake in financial corruption themselves by way of stealing or looting the recovered items or proceeds from corrupt persons
- The public should always be put abreast with the activities of convictions made so as to create awareness and also help in changing the perception of the of the public on the EFCC's fight against corruption
- There should be conscious efforts to educate the people on the negative impacts of financial corruption on the Nigerian society, in other to reduce the involvement of persons in financial crimes as this will also reduce the work load of the commission and enable the commission keep tab on cases and also work proactively.

Reference

- Adeniran, A.O. and Owoeye, A. S. (2018). *Logistical Perspective towards Counterterrorism of Boko Haram Insurgency in Nigeria: Lessons and Way-Out*. Journal of Industrial Engineering and Safety.
- Adeniran, A. O. (2018). Assessment of Federal Governments' Effort on Looted Assets Recovery in Nigeria as a Means of Fighting Corruption and Terrorism. Discovery.
- Adisa, H. (2003). Corruption in Nigeria. Available from www.onlinenigeria.com
- African Development Magazine (2016). Corrupt Leaders Stole Billions from Nigeria. Retrieved from <http://afrikandevlopment.net/corrupt-leaders-stole-billion-from-nigeria-p284-1.htm>

- Aiyetan.D.(2007) From Power to Prison.Tell,July 30, Pp23-27 Lagos
- Akume, &Okoli, F. (2016). *EFCC and the politics of combating corruption in Nigeria (2003-2012)*. Journal of Financial Crime, 23(4).Alli Y, Ogunmola O. Drama in Bank as EFCC Freezes Fayose's Account" The Nation, 2016.
- Anyanwu, J. C. (2002). Nigerian Public Finance: Joaneel Publishers, Onitsha.
- Austine, E., and Charles, M. (2013). *Corruption in Nigeria: A Historical Perspective*. Research Humanities and Social Sciences Journal.
- Brinkerhoff (2000) Assessing Political Will for Anti-Corruption Efforts: An Analytic Framework. Public Administration and Development.
- Debski, Julia, and others (2018). Gender and corruption: the neglected role of culture. European Journal of Political Economy, vol. 55 (December).
- Dudley (1973) Instability and Political Order: Politics and Crisis in Nigeria. Ibadan: University of Ibadan Press
- Dushi, D., (2017). *Law enforcement and investigation of cybercrime in Albania*. European Scientific Journal accessed on November 22, 2019.
- EFCC (2013). Zero tolerance, The magazine of Nigeria's economic and financial crimes commission. Zero Tolerance, The Magazine of Nigeria's Economic and Financial Crimes Commission.
- Encyclopedia Americana (2006) Scholastic Library Publishing INC. Danbury.
- Ezenwaji, N. (2000).Traditional Administrative System in Nigeria, A study of Selected Nigerian Societies. Enugu, Institute for Development Studies
- Falola, T. (1998). Corruption in the Nigerian Public Service 1945-1960.Lewiston, the Edwin Mellen Press.
- FGN. Economic and Financial Crimes Commission (Establishment) Act (2004).Abuja: NationalAssembly. Retrieved from www.efcc.org
- Harbawi, M., &Varol, A. (2016). The role of digital forensics in combating cybercrimes: 4th Inter- national Symposium on Digital Forensics and Security (ISDF2016).
- Ibidolapo, B. (2016). Nigeria: The Anti-Corruption Legal Framework and Its Effect on Nigeria's Development. Article by S.P.A. Ajibade& Co
- Idomeh, A. O. (2006). Public Finance: A Modern Approach Head-Mark Publishers Ltd, Benin City.
- Inokoba,P.K and Ibegu,W.T.(2011). Economic and Financial Crime Commission (EFCC) and Political Corruption: Implication for the Consolidation of Democracy in Nigeria.
- Nwaze,E (2012) Corruption in Nigeria :A Criminological Analysis. Conference Proceedings. International Conference in Social Sciences and Law (ICCSL) organized by Nigeria Turkish Nile University, May 7-8,2015

- International Centre for Asset Recovery (2009). Retrieved from <https://www.baselgovernance.org/theme/icar/>
- Jens, C. A. and Odd-Helge, F. (2001). Corruption: A Review of Contemporary Research. Transparency International Working Paper
- Lessig, Lawrence (2018). America, Compromised. Chicago: University of Chicago Press.
- Luo, Yadong (2005). An Organizational Perspective of Corruption. Management and Organisation Review, vol. 1, issue 1 (March).
- Nwaodu, N. (2012). Corruption: Development Crises and Political Instability in Nigeria. Owerri, Mega Atlas Ltd.
- Nwaodu, N., Adam, D., and Okereke, O. (2016). A Review of Anti-Corruption Wars in Nigeria. Africa's Public Service Delivery and Performance.
- Nwoba M.O.E and Paul Monday (2018). *Appraisal of Economic and Financial Crimes Commission (EFCC) in the Fight Against Corruption in Nigeria (2007-2017)* Medwell journals, 2018
- Nwosumba V.C. (2016): *An Appraisal of the economic and financial crimes commission in the light of the disaster of the Nigerian Anti-corruption politics 2002-2005*. IOSR journal of humanities and social science (IOSR-JHSS) volume 21. Retrieved from www.iosrjournals.org
- Odozi, John C. (2012): Socio economic gender inequality in Nigeria. A review of theory and measurements Department of Agricultural economics, University of Ibadan.
- Ogbeidi, M. (2012). Political Leadership and Corruption in Nigeria Since 1960: A Socio-economic Analysis. Journal of Nigeria Studies.
- Okonkwo (2016) Gender and Corruption in Nigeria Politics. African sociological review. Online Version. Encyclopedia Americana pg22, Danbury, Conn: Scholastic Library pub©2006 First published in 1829
- Paldam, M. (1999): The big pattern of corruption: Economics, culture and the seesaw dynamics, Department of Economics, University of Aarhus.
- Punch newspaper may 2016 retrieve from <https://punchng.com/>
- Ribadu, N (2006) "Nigeria's Struggle with Corruption". Presentation made to the US Congregation House Committee on International Development, Washington DC.
- Ruzidana, Augustine, eds (1997) Corruption and the Global Economy. Washington DC Institute for International Economics
- Sadiq, M. and Abdullahi, M. (2013). Corruption as the bane of Nigeria's development. International Journal of Economic Development Research and Investment.
- Scott, W. Richard (2004). Institutional Theory. In: George Ritzer, ed. Encyclopedia of Social Theory, SAGE Publishing.

- Shehu, A. Y. (2015). *Nigeria the way through corruption to the well-being of a people*. Lagos: National Open University of Nigeria.
- Stensöta, Helena, Richard Svensson, and Lena Wängnerud (2015). Gender and Corruption: the mediating power of institutional logics. *Governance: An international Journal of Policy, Administration, and Institutions*, vol. 28, no. 4 (September).
- This day news paper February 11 2007 Retrieved from <https://www.thisdaylive.com/>
- Thompson, Dennis (1995). *Ethics in Congress*. Washington: Brookings Institute.