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About

Oil and Gas Journal of Engineering, Applied Sciences, Management, and Art Research (OGJEASMAR) is a multi-disciplinary journal published quarterly. Its publication policy is designed to ensure that all published articles meet the highest standards of quality, integrity, and ethical conduct. The Journal is committed to promoting and disseminating original research and scholarly work in various fields, and to providing a platform for researchers to publish their work in a timely and transparent manner. Our aim is to educate and connect the global Engineering, Sciences, Management Science and Art community. Gas Journal of Engineering, Applied Sciences, Management, and Art Research is an open access International Journal emphasizing on Engineering, Applied Sciences, management sciences, Art and its Sub Topics. Authors can submit the manuscript in the form of a Research Paper, Review Paper, Informative Article, Comparative Studies, Case Studies, Dissertation Chapters, Research Proposals, and Synopsis.

Dr. Adefemi Olatayo Ajibare
Department of Fisheries and Aquaculture Technology,
Olusegun Agagu University of Science and Technology Okitipupa,
Ondo State.

Dr. Opeyemi Faokunla
Department of Biochemistry,
Federal University Lokoja,
Kogi State.

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ENTREPRENEURIAL MARKETING ORIENTATION AND BUSINESS SUCCESS OF CEMENT FIRMS IN SOUTH-SOUTH, NIGERIA

Ezekiel-Hart James Carr[1], Livinus Achi Kalu[2] and **Oluchukwu Ngozi Ibegbu[3]**
Department of Petroleum Marketing and Business Studies, School of Business Studies and Management Technology, Federal Polytechnic of Oil and Gas, Bonny, Rivers State
[1]Email: carrhartx2@yahoo.com/07037876795
[2]Email: livinusachikalu@yahoo.com/08064316947
[3]Email: ugojioly@gmail.com/08038252709

Abstract
The study examined the relationship between entrepreneurial marketing orientation and business success of cement firms in south-south, Nigeria. The study adopted correlational survey design; the population of the study comprised of 10 cement firms in South-South, Nigeria gotten from https://www.cemnet.com/global-cement-report/country/nigeria. The unit population consists of one hundred (100) managerial staff (production managers, quality control managers, marketing managers and procurement managers). To generate data for the study, the questionnaire was distributed in the frame of ten (10) copies per firm. A total of one hundred (100) copies of the questionnaire were distributed. The reliability of the instrument was determined using the Cronbach's alpha test with the aid of Statistical Package for Social Sciences (SPSS) version 23 and it stood at 0.98 higher than the benchmark of 0.7. The data collected for this study were analyzed through descriptive and inferential statistics. The Spearman Rank Order Correlation Technique was employed to test the various hypotheses formulated. The findings reveled that entrepreneurial marketing orientation significantly relate with business success of cement firms in South-South, Nigeria; in with the findings, the study concluded that cement firms need to continuously explore entrepreneurial opportunities and create positive relationship with customers because their resources can only enable them to temporary sustain competitive advantage. In view of the findings and conclusions of the study, the following recommendations were given: That, entrepreneurial managers' should always create new opportunities by entering new market; it enables a firm to compete favourably in its industry and increase its sales volume and also cement firms should be customer oriented.
Keywords: Business Success, Conventional Marketing, Entrepreneurial Marketing Orientation and entrepreneurship principles.

Introduction
As a result of stagnating or shrinking demand more and more companies worldwide strive for greater closeness to markets and customers. In order to obtain this goal, many organizations have adopted entrepreneurial marketing as a way out. Entrepreneurial marketing put to consideration the application of marketing and entrepreneurship principles. Entrepreneurial marketing is an organizational function and a set of processes for creating, communicating and delivering value to customers and for managing customer relationships in ways that benefit the organization and its stakeholders, and that is characterized by innovativeness, risk-taking, pro-activeness, and may be performed without resources currently controlled (Kraus, 2010). Furthermore, Entrepreneurial Marketing (EM) seeks discontinuous and dynamically initiatives that lead to increased customers (Morris et. al., 2002). As a result, the recognition of the significance of interaction between entrepreneurship and marketing has led to the concept of Entrepreneurial Marketing Orientation (EMO). Entrepreneurial marketing orientation is an organizational function and a set of processes for creating, communicating and delivering value to customers as well as managing customer relationships in ways that benefit the organization and its stakeholders (Otika et al, 2019). Morris et. al., (2002) defined entrepreneurial marketing as the process

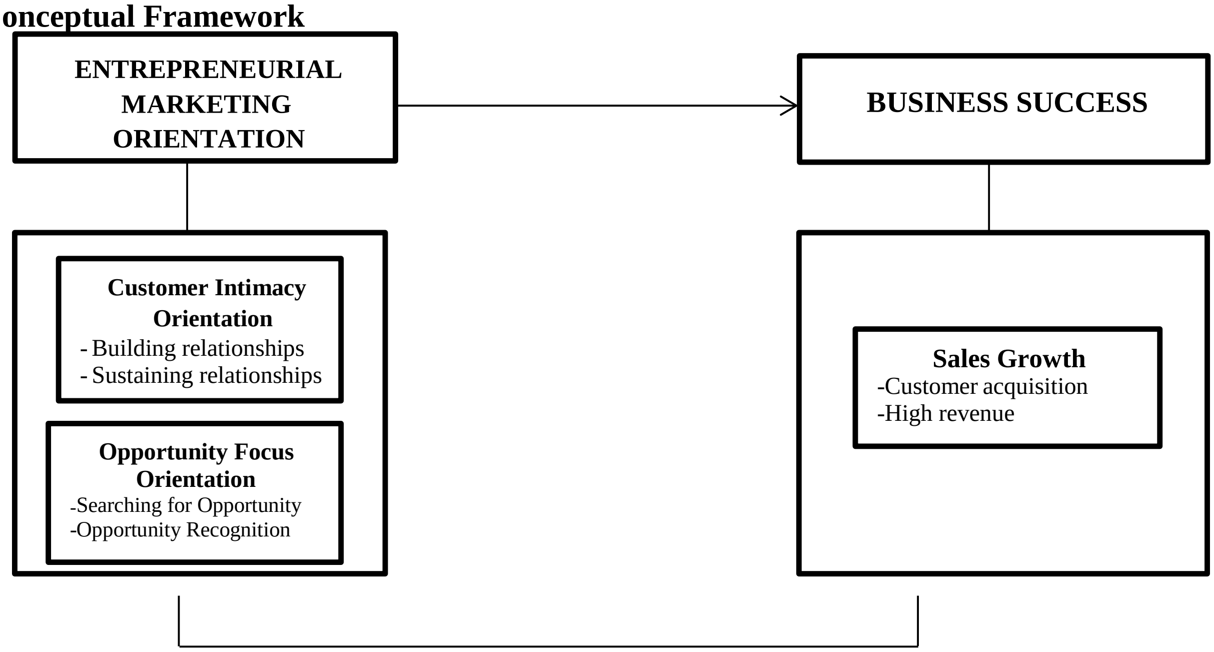
of proactively identifying and exploiting attractive market opportunities for acquiring and retaining profitable customers through innovative approaches, risk management and resource leveraging to create goods and services that generate superior value. This marketing concept requires a firm to pursue market opportunities in uncertain circumstances and deliver superior value to customers. Entrepreneurial marketing applies the same approach to the conventional marketing but blend the concept of entrepreneurial orientation and marketing orientation to achieve business success.

Business success is the extent to which a company is able to satisfy its target customers better than its competitors, increase customer loyalty and retention, increase its sales turnover and market share by sustaining its competitive advantage over their rivals. The need for an entrepreneurial approach is high in situations where firms are faced with situations like: rapid changes in the technology; change in consumers' needs and social values, decision-making situations in which reaction time is reduced, reduced possibility of long-term control of environmental variable. Entrepreneurial marketing helps firms to generate sales growth and survive in a modern-day competition (Utami, 2020). It is on this premise that the study was designed to investigate the relationship between Entrepreneurial Marketing Orientation and Business Success of Cement Firms in South-South, Nigeria.

Statement of the Problem

Many firms in the cement industry in Nigeria are struggling to improve their business performance in the midst of stiff competition from rivals. Continuously improving business performance has become a dream for many cement firms which are yet to come through. Many cement firms in the South-South Nigeria are finding it difficult to increase sales, market share and profitability in the midst of stiff competition from rivals. A good number of cement firms in South-South Nigeria have ceased from operations due to the inability to improve their business performance and compete favourably with rivals. Entrepreneurial marketing helps firms to generate sales growth and survive in a modern-day competition. In line with this statement, the study was birthed to proffer solution to cement firms in South-South Nigeria.

Conceptual Framework



Source: Devi (2021); Morris et. al., (2002).

Fig: 1.1 conceptual framework showing the relationship between entrepreneurial marketing orientation and business success of cement firms in south-south, Nigeria.

Aim and Objectives of the Study

The main of this study was to investigate the relationship between entrepreneurial marketing orientation and business success of cement firms in south-south, Nigeria. Specifically, the study intends to:

1. Examine the relationship between customer intimacy orientation and sales growth of cement firms in south-south, Nigeria.
2. Investigate the relationship between opportunity focus orientation and sales growth of cement firms in south-south, Nigeria.

Research Questions

The following research questions were formulated to address the objectives of the study:

i. What is the relationship between customer intimacy orientation and sales growth of cement firms in south-south, Nigeria? ii. What is the relationship between opportunity focus orientation and sales growth of cement firms in south-south, Nigeria?

Research Hypotheses

$H0_1$ There is no significant relationship between customer intimacy orientation and sales growth of cement firms in south-south, Nigeria.

$H0_2$ There is no significant relationship between opportunity focus orientation and sales growth of cement firms in south-south, Nigeria.

Review of Related Literature

Concept of Entrepreneurial Marketing Orientation

The historical development of entrepreneurial marketing has evolved over three decades (Collinson & Shaw, 2010). Early work in this domain focused on issues associated with the overlap between conventional marketing theories and those advocated by entrepreneurship (Hills et. al., 2008). The early 1990s saw scholars working on the areas of the interface between entrepreneurship and marketing, which has now been developed within mainstream marketing research. Further enhancement has been the identification and conceptualization of specific entrepreneurial marketing academic theory (Morris et. al, 2002), complimented by entrepreneurial marketing practice theory (Maritz, 2008). The interaction between entrepreneurship and marketing has led to the proposal of the concept of EMO. Consequently, the EMO paradigm is advanced to include an approach to marketing that is grounded in the knowledge bases of marketing, innovation, and entrepreneurship. This philosophical standpoint is operationalized through a focus on the various orientations (Jones & Rowley, 2011).

Entrepreneurial marketing (EM) has emerged as a marketing practice recommended for firms operating in highly dynamic environments. The focus of an EM perspective is on marketing undertaken using entrepreneurial, innovative, and opportunity-driven approaches (Fiore et. al., 2013; Morrish et. al., 2010). Stokes (2000) submitted that "The entrepreneurial marketing focused on innovations and the development of ideas in line with an intuitive understanding of market needs". In the same vein, Morrish et. al., (2002) "defined the EM as the proactive identification and exploitation of opportunities for acquiring and retaining profitable customers through innovative approaches to risk management, resource leveraging and value creation." Bäckbrö and Nyström (2006) submitted that "entrepreneurial marketing is the overlapping aspects between entrepreneurship and marketing; therefore, it is the behavior shown by any individual and/or organization that attempts to establish and promote market ideas, while developing new ones in order to create value."

Entrepreneurial marketing connotes the ability of firms to simultaneously adopt both entrepreneurial and marketing approach to business (Morris et al., 2002). In this instance, application of marketing tools, concepts, strategy and theory can help new business creation and growth (Stokes, 2000; Morris et al., 2002) while entrepreneurial mindset and approach to marketing can help successful development of marketing programmes (Kraus et al., 2010; Morris et al., 2002). However, unlike Traditional marketing, Entrepreneurial marketing is characterized by informal Information gathering, which utilizes a network of personal contacts to collect market intelligence (Stokes, 2000).

Dimensions of Entrepreneurial Marketing

Authors	Dimensions
Kilenthong (2011)	Growth-orientation, opportunity orientation, value creation through relationships and alliances, two-way contact with customers, informal marketing, and market immersion.
Hills and Hultman (2011)	Innovativeness, creativity, selling, market immersion, networking, and flexibility.’
Mort et. al., (2012)	Opportunity creation, customer intimacy-based innovative products, resource enhancement and legitimacy.
Morris et. al., (2002a)	Proactive orientation, opportunity focus, customer intensity, innovativeness, calculated risk-taking, resource leveraging, and value creation.
Show (2004)	Opportunity recognition, entrepreneurial effort, entrepreneurial organizational culture and networks and networking.

Customer Intimacy

Customer intimacy is a customer's perception that results from a close relationship with a supplier with the characteristics of having a high level of mutual understanding. With customer intimacy, companies can benefit and win today's competition (Dharmayanti1 & Widjaja, 2020). Customer intimacy is a strategy used by companies to pay attention to customer needs. Hacioglua et al., (2012) mentioned that entrepreneurial marketing combines the need for a creative approach to customer acquisition, building, and retaining customers. Utami (2020) stated that the basic concept of close relationships with customers produces dynamic knowledge about changing conditions and customer needs. Rashad (2018) submitted that efforts made for customers, namely innovatively creating, building, and maintaining relationships with customers can be strength in the organization.

Opportunity Focus

Opportunities are seen as objective phenomena that exist independently of the entrepreneur, and as such, reside in a stream experience that is external to the entrepreneur awaiting discovery. Therefore, entrepreneurial marketing orientation emphasizes opportunity-driven initiatives regardless of available resources to engender organization-wide marketing capabilities (Alvarez & Barney, 2013). Opportunity means unawareness of market position about resources that have potential selling value, opportunity also comes from market imperfections and how to use it through entrepreneurial marketing (Hacioglua et al., 2012). Hamel and Prahalad (1991, as cited in Brockman et al., 2012) state that extraordinary innovation is when companies can recognize the gap between the usual needs in the current market and what the market actually needs and they provide the resources to meet those needs. Brockman et al., (2012) convey the importance of emphasizing the opportunity focus for small-scale companies to produce positive proactive actions as an intermediary between market orientation and company performance. The existence of opportunities tends to be associated with environmental conditions; therefore, marketers arise to involve themselves in both search and discovery (Morris et al., 2002 as cited in Utami, 2020).

Concept of Business Success

Business success as the ability of a firm to achieve its marketing goals such as; sales growth; increased market share; customer loyalty and retention; despite competition from other similar organizations (Fourt & Woodlock, 2000). Similarly, Bullinger, et. al., (2016) submitted that business success is the extent to which a company is able to satisfy its target customers better than its competitors, increase customer loyalty and retention, increase its sales turnover and market share by sustaining its competitive advantage over their rivals. Foley & Green (2009) stated that a company can be said to have achieved business success if it meets or exceeds its sales target, increase its market share beyond its imagination and gain a competitive advantage over its competitors in the same industry.

Measures of Business Success

Sales Growth

Sales growth is an essential parameter for survival and financial growth of the company. A good sales growth can always be used for the benefits of the employees and company in terms of providing salary raise, acquiring new assets, an expansion of the company or the product line. A negative growth is an undesirable outcome, hinting a wrong strategy or decisions. It represents the percent growth in the net sales of a business from one fiscal period to another. Net sales are total Market share growth less returns, allowances, and discounts. It is important to compare an earlier period of lower sales with a later one of higher sales. Sales Growth is the parameter which is used to measure the performance of the sales team to increase the revenue over a pre-determined period. It represents an increase in sales from one year to the next. This sales growth can be calculated by comparing the total sales of the current year minus to the sales in the previous year and then divided by sales in the previous year. Firms that have greater push to increase sales will generate future profits (Eddleston, 2017).

Theoretical Review

Schumpeter's Innovation Theory

This theory was propounded by Schumpeter (1939) who viewed entrepreneurship as the fourth factor of production, as the catalyst of economic performance and revitalization. He also indicated that an entrepreneur is the one who is innovative, creative and has a foresight. Innovation and enterprise are concerned mainly with producing new combinations. It is the entrepreneur who breaks the cycle of routine activity, swimming against the stream to produce new products and techniques of production, discover new markets, explore new sources of raw material and rearrange markets (Davidsson et. al., 2006) and leading to an increasing rate of the survival of small and medium scale business in the social enterprise sector (Deakins & Freel, 2009). Technological innovations are the most visible form of innovation. Innovations are not continuously distributed in time, but proceeds by leaps which upset the existing equilibrium and generate (irregular) economic performance.

An entrepreneurial discovery occurs when an entrepreneur makes the conjecture that a set of resources is not being optionally utilized. In order to introduce innovations and to earn monopoly profits, an entrepreneur needs to identify market opportunities early enough. Creative destruction is associated with innovation of entrepreneurs (or small firms) entering unexplored market where there are low entry barriers for new entrants utilizing the common pool of knowledge stock. Creative destruction is a microeconomic process by its nature but has considerable macroeconomic implication for economic performance (Aghion & Howitt, 1992, 1998). Innovations are materialized in new innovative firms and jobs are highly personalized.

Empirical Review

The following previous works were reviewed: Nwaizugbo and Anukam (2014) empirically carried out a study to determine the assessment of entrepreneurial marketing practices among small and medium scale enterprises in Imo State Nigeria: prospects and challenges. The study seeks to explore with empirical evidence the extent of overlap, similarities, and dissimilarities between entrepreneurial practices and the marketing concepts among Small to Medium size Enterprises (SMEs) in Owerri, Nigeria. It inquires and assesses approaches to marketing practices entrepreneurs apply. They employed Primary data collection tools consisting of structured instruments for personal interviews and guide for focused-group discussion (FGD) and the questionnaire was used to collect survey data. Secondary data were sourced from firms' records, periodicals, and related literature. The study through convenient sample investigated twenty (20) SMEs and found that traditional marketing is structured and its framework requires certain conditions to thrive-formal planning and theoretical structures. Entrepreneurial marketing (EM) improvises and does not seek for a perfect condition to grow a firm. Thus, the highlights of the interface between entrepreneurship and marketing as discussed in the findings on the areas of differences, similarities, overlap, and collaboration will give practitioners, academics and scholars greater synergetic leverage over unstable marketplace in the application of marketing and entrepreneurial processes for greater results.

Otika and Udoka (2019) empirically carried out a study to determine the effect of entrepreneurial marketing practices and competitive advantage of small and medium enterprise in Enugu state. their study adopted a descriptive research design with the aid of survey method where questionnaire was used to collect data from 356 owners and managers of 3,252 registered small and medium sized enterprises in Enugu State. descriptive statistics was used to analyze the bio data of the respondent while multiple regression analysis was used to test the hypothesis using SPSS version 2010. The result showed that risk taking, opportunity focus has a significant relationship with competitive advantage.

Mohammed and Rusinah (2017) in their study, the impact of entrepreneurial orientation on competitive advantage moderated by financing support in SMEs in Iraq. The purpose of the study was to examine the relationship between entrepreneurial orientation and competitive advantage (CMA) and to investigate the moderated role of financial support (FNC) between the influences of entrepreneurial orientations on CMA. The study adopted a quantitative approach using survey instruments. The used sample size of 680 from a total manager population in 3526 SMEs working in Kurdistan Region Government (KRG) in Iraq. The total number of usable questionnaires was 580. Structural equation modeling was employed to examine the relationship between the variables. The statistical result showed that entrepreneurial orientations significantly influenced on CMA. The results also highlight that FNC had a moderated role in the relationship between entrepreneurial orientation and CMA in SMEs in Iraqi KRG.

Abdul and Kanu (2020) empirically carried out a study to determine the rewards and challenges of entrepreneurial marketing among small and medium enterprises. The study adopted a triangular method which afforded the researcher to gather information from primary and secondary sources. The qualitative research approach was adopted and questionnaires were used to collect data from 25 managers and owners of small and medium enterprises in UK. The researcher finds out that entrepreneurial marketing enables entrepreneurs to think strategically and contribute positively to the success and marketing performance of their enterprises. Furthermore, entrepreneurial marketing helps to generate sales, grow and survive in modern day competition, increase market share, increase revenue, improved efficiency and enhance customer relationship. The study also enumerated some challenges as follows: limited marketing and managerial knowhow, narrow customer base, lack of expertise etc.

Methodology

The study adopted correlational survey design; the population of the study comprised of 10 cement firms in South-South, Nigeria gotten from https://www.cemnet.com/global-cementreport/country/nigeria. The unit population consists of one hundred (100) managerial staff (production managers, quality control managers, marketing managers and procurement managers). To generate data for the study, the questionnaire was distributed in the frame of ten (10) copies per firm. A total of one hundred (100) copies of the questionnaire were distributed. The reliability of the instrument was determined using the Cronbach's alpha test with the aid of Statistical Package for Social Sciences (SPSS) version 23 and it stood at 0.98 higher than the benchmark of 0.7. The data collected for this study were analyzed through descriptive and inferential statistics. The Spearman Rank Order Correlation Technique was employed to test the various hypotheses formulated through the aid of Statistical Package for Social Sciences (SPSS) version 23.0.

Data Analysis and Results

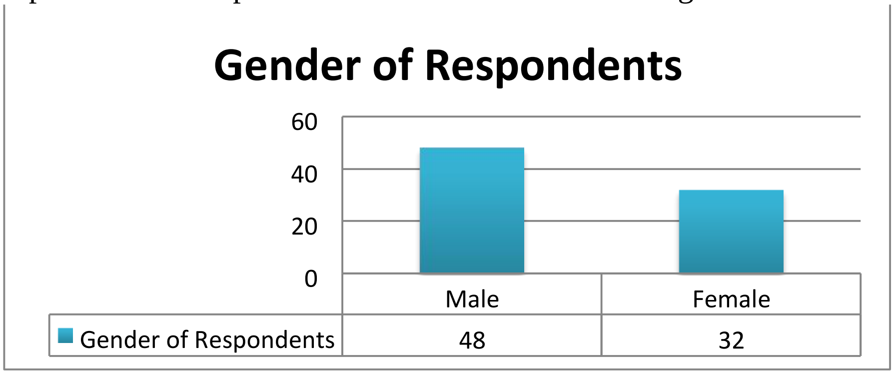
Demographic Analysis

Questionnaire Distribution and Retrieval

Issued	**100**
Returned	**85**
Useful	**80**
Not useful	**5**

Source; survey Data, 2024

The table above shows the questionnaire distribution and retrieval. The researcher issued 100 copies of the questionnaire and retrieved 85 copies, 80 copies were useful and 5 copies were not useful. This represent 80% response rate and it was considered significant for the study.



Source: Survey Data 2024

The above chart shows the gender of respondents as a means of ensuring that both male & female are represented in the study 48(61%) of the respondents are male and 32 (39%) are female. This shows that majority of the respondents are male.

Univariate Analysis

Table 1.2 Descriptive outcome of opportunity focus orientation on the Studied Organization

S/N	Question Items	SA(5)	A(4)	MA(3)	D(2)	SD(1)	X
1	I look beyond my current customers and markets for more opportunities for my company.	25(125)	25(100)	20(60)	6(12)	4(4)	3.8
2	I am good at recognizing and pursing opportunities for my company.	22(110)	23(92)	28(84)	4(8)	3(3)	3.7
3	I would characterize my company as opportunity driven.	30(150)	25(100)	18(54)	4(8)	5(5)	3.9
4	My company is always looking for new opportunities.	15(75)	17(68)	30(90)	10(20)	2(2)	3.3
5	My company will do whatever it takes to pursue a new opportunity.	20(100)	22(88)	30(90)	5(10)	2(2)	3.6

Source, Survey Data 2024.

Table 1.2 above shows the outcome of respondents on opportunity focus. Question item (1) shows that 25 respondents favoured the strongly agreed and agreed option, 20 moderately agreed, 6 disagreed and 4 strongly disagreed. Question item (2) shows that 22 respondents favoured the strongly agreed option, 23 agreed, 28 moderately agreed, 4 disagreed and 3 strongly disagreed. Question item (3) shows that 30 respondents favoured the strongly agreed option, 25 agreed, 18 moderately agreed, 4 disagreed and 5 strongly disagreed. Question item (4) shows that 15 respondents favoured the strongly agreed option, 17 agreed, 30 moderately agreed, 10 disagreed and 8 strongly disagreed. Question item (5) shows that 20 respondents favoured the strongly agreed option, 22 agreed, 30 moderately agreed, 5 disagreed and 2 strongly disagreed.

Table 1.3 Descriptive outcome of customer intimacy orientation on the Studied Organization

S/N	Question Items	SA(5)	A(4)	MA(3)	D(2)	SD(1)	X
1	We focus on the customer and build effective customer relationship.	25(125)	20(80)	20(60)	9(18)	6(6)	3.6
2	Relationship marketing is interested in the customer now and in the future.	29(145)	24(96)	19(57)	5(10)	3(3)	3.9
3	With customers' intimacy, your firm benefits and wins todays competition.	21(105)	28(112)	19(57)	7(14)	5(5)	3.7
4	Manufacturing firms should be customer oriented.	16(80)	16(64)	25(75)	12(24)	11(11)	3.1
5	Being customer oriented helps the firm to produce what the customer needs.	18(90)	20(80)	30(90)	10(20)	2(2)	3.5

Source, Survey Data 2024

Table 1.3 above shows the outcome of respondents on customer intimacy. Question item (1) shows that 25 respondents favoured the strongly agreed option, 20 agreed, 20 moderately agreed, 9disagreed and 6 strongly disagreed. Question item (2) shows that 29 respondents favoured the strongly agreed option, 24 agreed, 19 moderately agreed, 5 disagreed and 3 strongly disagreed. Question item (3) shows that 21 respondents favoured the strongly agreed option, 28 agreed, 19 moderately agreed, 7 disagreed and 5 strongly disagreed. Question item (4) shows that 16 respondents favoured the strongly agreed option, 16 agreed, 25 moderately agreed, 12 disagreed and 11 strongly disagreed. Question item (5) shows that 18 respondents favoured the strongly agreed option, 20 agreed, 30 moderately agreed, 10 disagreed and 2 strongly disagreed.

Bivariate Analysis

Test of Hypothesis One (1)

$H0_1$There is no significant relationship between customer intimacy orientation and sales growth of cement firms in south-south, Nigeria.

Correlations

			Customer Intimacy Orientation	Sales Growth
Spearman's rho	Customer Intimacy Orientation	Correlation Coefficient	1.000	.798 *
		Sig. (2-tailed)	.	.023
		N	80	80
	Sales Growth	Correlation Coefficient	.798*	1.000
		Sig. (2-tailed)	.023	.
		N	80	80

*. Correlation is significant at the 0.05 level (2-tailed).

Source: *SPSS output, 2024*

The table above presents the result of correlation analysis between customer intimacy orientation and sales growth of cement firms in south-south, Nigeria. The result indicates that there is a strong correlation between customer intimacy orientation and sales growth (rho = .798*) and this correlation is significant at 0.05 level as indicated by the symbol *. Based on this result, the null hypothesis (Ho_1) is rejected, and the alternate hypothesis is accepted. This means that there is significant relationship between customer intimacy orientation and sales growth of cement firms in south-south, Nigeria.

Test of Hypothesis Two (2)

$H0_2$There is no significant relationship between opportunity focus orientation and sales growth of cement firms in south-south, Nigeria.

Correlations

			Opportunity Focus Orientation	Sales Growth
	Opportunity Focus Orientation	Correlation Coefficient	1.000	.802 *
		Sig. (2-tailed)	.	.017
		N	80	80

Spearman's rho				
	Sales Growth	Correlation Coefficient	.802*	1.000
		Sig. (2-tailed)	.017	.
		N	80	80

*. Correlation is significant at the 0.05 level (2-tailed).

Source: SPSS output, 2024

The table above presents the result of correlation analysis between opportunity focus orientation and sales growth of cement firms in south-south, Nigeria. The result indicates that there is a strong correlation between opportunity focus orientation and sales growth (rho = .802*) and this correlation is significant at 0.05 level as indicated by the symbol *. Based on this result, the null hypothesis (Ho_2) is rejected, and the alternate hypothesis is accepted. This means that there is significant relationship between opportunity focus orientation and sales growth of cement firms in south-south, Nigeria.

Summary of Findings

From the results of the bivariate analysis, the following findings were discovered:

i. There is significant relationship between customer intimacy orientation and sales growth of cement firms in south-south, Nigeria. ii. There is significant relationship between opportunity focus orientation and sales growth of cement firms in south-south, Nigeria.

Discussion of Findings

This study revealed a positive and significant relationship between opportunity focus and sales growth of cement firms in south-south, Nigeria. This finding is supported by Morris et al., 2002 who noted that an entrepreneur who quickly recognize market opportunities and exploit them before their competitors do would surely increase his or her sales and achieve a higher sales turnover rate. Hadiyati and Lukiyanto (2019) also agreed with this finding when he stated that an entrepreneur can achieve massive sales growth if he or she identifies and exploits market opportunities.

The findings also revealed a positive and significant relationship between customer intimacy orientation and sales growth of cement firms in south-south, Nigeria. A Customer Centric framework requires connectivity across every channel of the organization, allowing the consistent delivery of the most appropriate level of service, benefits, and customer care to each segment of the customer base. Hacioglua et al., (2012) mentioned that entrepreneurial marketing combines the need for a creative approach to customer acquisition, building, and retaining customers. Utami (2020) submitted that the basic concept of close relationship with customers produces dynamic knowledge about changing conditions and customer needs. While, Dharmayanti1 and Widjaja, (2020) mentioned that customer intimacy is a customer's perception that results from a close relationship with a supplier with the characteristics of having a high level of mutual understanding. With customer intimacy, companies can benefit and win today's competition.

Conclusions

From the analysis of the study, we observed that entrepreneurial marketing orientation significantly relate with business success of cement firms in South-South, Nigeria. Therefore, cement firms need to continuously explore entrepreneurial opportunities because their resources can only enable them to temporary sustain competitive advantage, create positive relationship with customers, take proactive steps and make ground breaking innovations. Thus, we can say that higher levels of entrepreneurial marketing practices will lead to higher levels of business success.

Recommendations

In view of the findings and conclusions of the study, the following recommendations were given:

1. That, entrepreneurial managers' should always create new opportunities by entering new market; it enables a firm to compete favourably in its industry and increase its sales volume.
2. That, firms' in the cement manufacturing sector should focus on the customer. A customer oriented firm will create customer satisfaction which will in turn boost competitive advantage for maximum profitability.

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INDIGENOUS ETSAKO NAMES AMONG AUCHI PEOPLE AND THE INFLUENCE OF ISLAM ON THEIR CURRENT NAMING PRACTICES

Enaikele, M. D.
damohle16@gmail.com +234-70-2663-2120, WhatsApp: +234-80-2033-4102
Dept. of General Studies,
Federal College of Fisheries and Marine Technology, Lagos, Nigeria

Abstract
The name or names that an individual bears is an important aspect of his or her social identity. Among the Etsako people of Auchi, Edo state, Nigeria, their indigenous names are not just couched in abstract or without justification. The study attempts to explore various indigenous Etsako names among Auchi people, and the influence of Islam on their current naming practices. An in-depth unstructured interview (IDI) was employed for the study to collect some indigenous Etsako names. Accidental sampling method was also employed to conduct the in-depth unstructured interview (IDI) with a cross section of twenty (20) key informants in each of the five indigenous communities of Auchi. The key informants were heads of households/families. The study provided several indigenous Etsako names and their literal meanings. It also revealed that before the introduction of Islam to the Etsako people of Auchi, parents gave their children indigenous Etsako names at birth. Later however parents started giving their children Muslim names together with indigenous Etsako names. But lately, indigenous Etsako names seems increasingly endangered because the names are no longer being given to children at birth but rather a significant shift to Muslim names. The study concluded that the challenges of redeeming, resuscitating and stabilizing the culture of indigenous Etsako names should be the collective responsibility of Etsako people of Auchi.
Key Words: Indigenous, Etsako Names, Influence, Islam, Current Naming Practices

Introduction
The Chamber Dictionary (2005), defines a name as a noun, and further expatiates on this that a noun is a name of a person, a thing or a place; or what a person, a thing or a place is called or identified as. It is the nomenclature used in making reference to all things: living or non-living, tangible or intangible, concrete or abstract, liquid or solid. Man is an instinctive and rational thinking being. Of all terrestrial creatures, only man is endowed with initiative and self-consciousness to give things their names (Eboh, 2011). Name is a universal practice because there is virtually no known society where new born babies are not given names. Across all cultures, individual name is a unique aspect of life common to all human societies. Another important fact about name is that, it is only human beings that have the gift of naming a child a specific name (Yusuf, Olatunji, and Issah, 2014). Name is an essential part of human essence and man receives his intrinsic value as human from it.

The name or names that an individual bear is an important aspect or means of his or her social identity. Anthropologically, in Africa, the belief is that name does not only serve as a social or cultural identity, it is also an essential part of an individual spiritual being because it influences several aspects of human life, the general lifestyle and life prospects of an individual (Liseli, 2012). Meaning that, a name can influence individual lifestyle, mold and shape the character, personality and prospects of success in the life of the bearer. This is why Africans generally attach importance to giving a child a good name because the name assigned to a child could determine a lot about the present and future of the child (Yusuf, Olatunji, and Issah, 2014).

African names are an important component of the African culture because they are indigenous. Indigenous African names are not just given; they are given with deep reflections before settling for what is considered as appropriate, relevant and meaningful. The etymological meaning and relevance of indigenous African names are the embedded wisdom and philosophical character of the names. Some of these indigenous African names are aesthetically wrapped in native proverbs, poetic dignity, cultural nuances and are artistically cultivated to reflect an event that a mere mention of the name evokes memories of the event. In the typical traditional Yoruba society, the name that an individual bears could obviously reveal his or her place of origin or root, family background, family occupation, political and economic class. Some names could also reflect the kind of deity worshipped in the household of the bearer (Yusuf, Olatunji and Issah, 2014). Names are also used to immortalize late grandparents. Thus, when a child is named after his or her grandparents that have passed on, it serves as a form of remembrance and appreciation for a life well spent of the deceased (Akintoye, 2021). Yet, some other names are panegyric names otherwise known as praise names (Oriki). Such names are used to spur the bearer on occasions, at moments of great expectations or in time of challenges (Olatunji et al, 2015).

Among the Etsako people of Edo state in Nigeria, their indigenous names are not just couched in abstract or merely given, they are reflections of the people's world view, cultural heritage, social interactions and social constructions of experiences of everyday social life. Parents, grandparents or family members who give names to a newborn baby do so after careful reflection before settling for what is considered apt. In most cases, the philosophical meaning and relevance of these names are so complex that the essential need for such names cannot be understood except when the etymological meaning of such names are appreciated within the context of the culture of the people. This naming pattern is evident in African socio-cultural interpretation of names, the people's worldview and the social constructions of the experiences of the people's everyday social life and memories of events that some names try to invoke (Muguti and Mutani, 2014).

However, though studies on indigenous Africa names are not essentially a new academic interest, yet only few or limited anthropological and sociological research has been done in this field compared to other allied disciplines like history, theology, philosophy and socio-linguistic studies. It is perhaps not out of place to say that philosophy and these other academic disciplines like history, theology, and socio-linguistic studies only took academic interest in this field of study for their aims and presuppositions. Over and above this, the present study shall pedagogically unveil and explore various indigenous Etsako names and the influence of Islam on the people of Auchi current naming practices. The study shall also provide the literal interpretations of these indigenous Etsako names, and the social significance of assigning such names to a newborn baby. This is because it is important to appreciate the people's naming practices as a reflection of their worldview, cultural heritage and the social constructions of their everyday social life. Above all, this study shall place premium on Etsako names primarily because most academic studies on Etsako culture had paid little or no attention to it. The study was carried out in the five indigenous communities (Usogun, Aibotse, Akpekpe, Igbhe and Iyekhe) that traditionally make up Auchi town.

Theoretical Framework

Cultural theory is a popular theory in cultural anthropology. It generated a good deal of academic interest, particularly in the 20th Century among social scientists studying the Black Africans' indigenous worldview and social constructions of their everyday social life (Oke, 2004). Most of the analysts and discussions on the theory however have largely been associated with culture. Hence, the importance of adopting cultural theory for this study is that in Africa, names given to new born babies are not just couched in abstract, they are guided by culture. Culture, in anthropological usage is the complete way of life of a group of people. It encompasses the people's beliefs, institutions and other patterns of life, which include their social worldviews. The social worldview of any human group is a reflection of their culture; it defines and shape their thought, mindset, understanding and explanation which inform the social constructions of experiences of their everyday social life (Ademowo,2017).

In most cases, names conceived with indigenous world view or experiences of everyday social life of a people are indigenous and culturally embedded that the etymological meaning and relevance of such names can only be understood and appreciated within the culture of the people. Especially, because indigenous names are very meaningful so much that the literal or metaphorical beauty of many of such names are often lost in an attempt to translate the meaning and relevance of such names into another language or into English.

Anthropologists are essentially sensitive to relativity of cultural pattern of names across cultures to avoid being ethnocentric. This is because names given to new born babies are largely informed by people's indigenous worldview and social constructions of experiences of their everyday social life. These names are indigenous and they have deep philosophical meaning. An "ethnocentric" individual from another culture may not be able to appreciate the philosophical reasons or better still, the literal or metaphorical meaning, relevance and etymological beauty of the indigenous names of another culture.

Materials and Methods

Ethno-Historical Profile of Etsako People of Auchi

Fig:1 Map showing Auchi. Source: https://tinyurl.com/mu8krh3v Retrieved February , 2024

The study was carried out among indigenous Etsako people of Auchi. Auchi consists of five major communities (Usogun, Aibotse, Akpekpe, Igbhe and Iyekhe) traditionally organized under a Paramount Chief called the Otaru of Auchi. Auchi is one of the thirteen clans in Etsako. Aviele is located to the north of Auchi, to the south of Auchi is Uzairue, to the west is SouthIbie and to the east is Ivbiadoabi. Auchi is the most prominent and popular town in Etsako. With the 1978 Local Government Reforms, Auchi subsequently became a Local Government Headquarters of Etsako-West. Historically, Auchi people like other Etsako people migrated from Benin Kingdom in the 16th century during the reign of Oba Ewuare of Benin (Yakubu, 2021).

Auchi people were said to have been led by a man called Uchi. Uchi had the present Auchi Villages (Usogun, Aibotse, Akpekpe, Igbhe and Iyekhe) named after his children. These villages which are separated are basically located at the foot of Uchi hill while at the top of the hill is Uchi market. The indigenous administration of Auchi town was initially gerontocracy, where the most senior man (Odion) presides over the affairs of Auchi. But this gave way to monarchical traditional administration when the

Nupes invaded and brought Islam to Auchi (Yakubu, 2021). Presently, Auchi is traditionally organized under a Paramount Chief called the Otaru of Auchi traditionally presiding over Usogun, Aibotse, Akpekpe, Igbhe and Iyekhe. The Etsako people have unique peculiarities in history, language, names, indigenous world-view, social experiences of everyday life, traditional belief system, culture, norms, values, taboos and superstitions everywhere they are found.

Research Instrument and Sampling Method

The study was carried out in the five major communities (Usogun, Aibotse, Akpekpe, Igbhe and Iyekhe) traditionally organized together as Auchi. A primary source of data (an in-depth unstructured interview (IDI)) was employed for the study to collect indigenous Etsako names. Accidental sampling method was employed to conduct the in-depth unstructured interview (IDI) with a cross section of twenty (20) key informants in each of the five indigenous communities. The key informants are heads of households/families that live in the five Auchi communities, and are very familiar with Etsako names and culture. The key informants' consent was sought and they were duly informed of the objectives of the study and their right to quit or withdraw their participation at any time. Also, they were assured of their privacy of identity and confidentiality of the information shared with the researcher. The in-depth unstructured interview (IDI) questions were not arranged as a fixed questionnaire. Answers to the questions were also gently probed, only where necessary, to give respondents a moment to reflect and gather their thoughts for clearer responses and information. All the data gathered were qualitatively analyzed. This study is basically a fact finding qualitative study since the indigenous names may sound rather strange because of the philosophical meaning crafted with most of the names. To avoid possible distortion of meaning of the indigenous names (etymological or philosophical meanings not-withstanding), efforts were made in the study to concentrate on the literal interpretative understanding of the names because the indigenous names demonstrate vividly the indigenous world-view and culture of the Etsako people.

Results and Discussion

Primary source of data collection (an in-depth unstructured interview (IDI)) was employed to collect indigenous Etsako names from the five major communities that are traditionally organized together as Auchi. Accidental sampling method was employed to reach out to our respondents who were heads of households/families. In all, one hundred (100) indigenous Etsako names with their literal meanings (etymological or philosophical meanings not-withstanding) were collected. To avoid duplication of these names, the names sorting was done and seventy (70) of these names were eventually analyzed.

Most of our respondents confirmed that indigenous Etsako names are no longer being commonly given to children at birth as before. This is why the younger generations are more popularly known and addressed with Muslim names which they were given at birth. Before the introduction of Islam to the Etsako people of Auchi, parents were giving their children indigenous Etsako names at birth. Later, parents started giving their children Muslim names alongside indigenous Etsako names. These indigenous Etsako names were not merely given without meaning. or justification. Some of these indigenous names are couched in proverbs while others are philosophically and metaphorically crafted to remind one of a particular event. Better still; the names were also couched to reflect the people's world view, religion, cultural heritage, social interactions and social constructions of experiences of their everyday life. The older generations still bear and are so addressed by indigenous Etsako names and Muslim names. A key informant however observes that in the recent time, there is a significant shift to Muslim names only because parents no longer attach importance to giving their children indigenous Etsako names at birth. The people's strong adherence to Islam as a way of life may have largely accounted for this.

Common Indigenous Etsako Names of the People of Auchi and their Literal Meaning

Although, names are a symbol of indigenous identity and family roots; among Etsako people of Auchi, names do not just serve as indigenous identity, but they constitute an integral part of the people's culture because they are indigenous. The preservation of a peoples' identity is inherently determined by their ability to maintain their cultural heritage through indigenous names amongst others. The indigenous Etsako names of the people of Auchi are profoundly couched in proverbs, wisdom, culture, philosophy, religion, indigenous worldview, social experiences of everyday life and social interaction of the people. No Etsako name is given without justification because the names are products of insightful thoughts. The philosophical, religious, and indigenous world view of most indigenous Etsako names are so complex that the essential need for such names may not be fully understood except when the etymological meaning or philosophical value of such names are appreciated within the context of the culture of the people. These indigenous names could be categorized as shown below:

1. **Names** b**estowed by circumstances of birth.** Example of such names are names given to twins. These names are:
   Odion: The first to come between the twins.
   Omoh: The second to come between the twins.
2. **Other names bestowed by circumstances of birth** are names given to children who die repeatedly after birth. Etsako people of Auchi believe these types of children are mischievous spirit incarnate infants who burden their parents by dying soon after birth. These types of children are sometimes given names like: **Ugwuri, Oghumah, Ikhazeoboh, Ighera, Ananomo, Oghiato and Aziku,** to deter the mischievous spirit incarnate infants from dying young. Apart from these names, often times, parents of these mischievous spirit incarnate infants also perform other forms of ritual sacrifices such as burying the child's umbilical cord and placenta with other native substances in a pot near a stream, refuse dump-pit or beside plantain trees, all to deter the spirit incarnate infants from dying young. Yakubu (2021) reports that the Etsako people of Auchi believe in reincarnation and the visible and invisible worlds of spirits. These two worlds are not separated, they are connected, commune and interact with each other spiritually to allow the spirit incarnate infants who burden their parents to reincarnate and die repeatedly soon after birth. This is why the native doctors, diviners, priests and priestesses who are endowed with spiritual awareness or understanding often recommend ritual sacrifices such as burying the child's umbilical cord and placenta with other native substances in a pot near a stream, refuse dump-pit or beside plantain trees, to appease the visible and invisible world of spirits to prevent the spirit incarnate infant from dying young. At times, the sacrifice is complimented with a deep facial cut/mark (indigenously known as **"Azokpa"** on the spirit incarnate infant to prevent him/her from dying young again. **"Azokpa"** is a deep facial cut/mark that runs from the ridge of the nose to the cheek-bone.

To the anthropologists, the efficacy of non-empirical belief in the ritual sacrifice, the visible and invisible world of spirits and the facial cut/mark to deter the spirit incarnate infants from dying young, is a clear evidence of the people's belief, which should be recognized and appreciated within the context of the meaning it has for the people as a way of life. Hence, it is not the business of the anthropologists to condemn or debunk the efficacy of the rituals, the benevolent ability of the visible and invisible world of spirits and the facial cut/mark to prevent the spirit incarnate infants from dying young. Otherwise, the anthropologists would end-up being bias or "ethnocentric". This is because the belief in the rituals, the visible and invisible world of spirits and the facial cut/mark has a way it assists the people to adjust or cope with their social and physical environment, and also to provide explanation for the frustrations associated with the mischievous spirit incarnate infants who burden their parents by dying repeatedly soon after birth.

The literal meaning of Ughwuri is "Vulture"

Oghumah means "Slave"
Ikhazeoboh means "I won't let you go again"
Ighera means "I won't go again"
Ananagbo means "Don't run away from the world"
Ananomo means "I can't run away from a child"
Oghiato means "Thief"
Aziku means "Refuse dump-pit".

3. **Names couched on bravery/strength:** Names like **Ekpe, Oduma, Inih and Imoudu,** philosophically represent bravery. People that are strong and very brave often bear these names. Sometimes, names like **Oduma, Ekpe and Inih** could also be acquired as titular names to honour an individual as a fearless warrior
The literal meaning of Ekpe is "Tiger"
Oduma means "Lion"
Inih means "Elephant"
Imoudu means "I am brave" or "I am not afraid".

4. **Name couched on nobility or royalty:** Names like **Ogie, Egiegba, Egietsemeh, Egieiya and Aidonogie** are names associated with nobility or royalty in the child's lineage.
The literal meaning of Ogie is "King"
Egiegba means "assembly of royalty"
Egietsemeh means "It is my turn to the throne"
Egieiya means "I am on the throne" Aidonogie means "You don't change throne"

5. **Names couched on general worldview:** Names like **Agboeyegbeni Agbomehe, Anakhuagboh Anavherokha, Ikhade, Ariakhue are** names borne out of interpretations of human experiences of life that largely shape their world view. For example
The literal meaning of Agboeyegbeni is "People don't wish other people well"
Anakhuagboh means "Don't be in a hurry about life"
Agbomehe means "I will wait for my time"
Anavherokha means "You can take refuge in the home of a hero"
Ikhade means "I won't fall"
Ariakhue means "Nobody knows tomorrow".

6. **Names couched on social experiences in the people's daily lives:** Names like **Akhagiemeh, Oghosomi and Monofi, Izuagie, Igenegba, Imohagene, Imoitsemeh, Enaikele, Agbonosimen.** are names borne out of social experiences in the people's daily lives and their everyday pattern of social interactions.
The literal meaning of Akhagiemeh is "I won't be laughed"
Oghosomi means "It is well with my life"
Monofi means "I have someone who can fight back"
Izuagie means "You can't laugh at me"
Igenegba means "Assembly of men"
Imohagene means "I have a man"
Imoitsemeh means "I have my own"
Enaikele means "These are my choice or this is what I want"
Agbonosimen mens "You don't fight the person rescuing you".

7. **Names couched on wealth: Omokhefue, Efuetsemeh.** These are names that symbolically express wealth. **The literal meaning of Omokhefue is "Child is wealth". Efuetsemeh means "It is my turn to be wealthy"**

8. **Names couched in proverbs: Akhanene Akhamemeh, Ogboanoh, and Akhamotse.** When names are coughed in proverbs, they express the complex and complicated scenario of certain issues or events which can only be explained formally or informally by transferring such to proverbs. Sometimes information that one is not willing to share directly with other people are indirectly expressed through names in a proverb. Such names can only be understood when the philosophical meaning of such proverbs is appreciated within the context of the culture of the people.
The literal meaning of Akhanene is "When we talk"
Akhamemeh means "People will not say any evil about me"
Ogboanoh means "You ask question"
Akhamotse means "I am counted among the beautiful ones"

9. **Circumstantial Names: IKhazuagbe, Ikhago, Ogheghe, Avbuenegbe,** Etsako people take great interest in event and circumstances that surround the birth of a child. The categories of circumstantial names are names given to a child as a result of what the parents had experienced before or during the birth of the child. Such experiences could be simultaneous events or events that occur immediately after the birth of the child.
The literal meaning of IKhazuagbe is "No one can kill me"
Ikhago means "I won't cry"
Ogheghe means "Joy"
Avbuenegbe means "Let's keep each other's secret".

10. **Names couched to reverence God: Danesi, Esikpemi, Emoshoke, Esihogie, Esiomohmo, Oshomah, Oshone, Oshore, Osirama, Agionomoesi, Osiano, Oshoremeh, Amanosi, Anoghena, Osighuwe.** These names serve as a means for reverencing God. Especially, it is the medium of showing gratitude for what God has done for the parents of the new born child**. Generally, names with the prefix: Osi, Esi and Osho are names that reverence God**.
The literal meaning of Danesi is "I submit to God"
Esikpemi means "I thank God"
Emosohke means "God gift"
Esihogie means "God is king"
Esiomohmo means "Is God that gives child"
Oshone means "God is the highest"
Oshomah means "God decides"
Oshore means "God knows"
Osirama means "I beg God"
Agionomoesi means "You don't laugh one who has God"
Osiano means "Is God you should ask"
Oshoremeh means "God gives me"
Anoghena means "Nobody is greater than God" Amanosi means "You don't decide for God"
Osighuwe means "I am focusing on God".

11. **Names couched on value of the family: Examples of such name include Ananafe, Afegbua, Igbafe.** These names are often given to a child whose parents have been avoiding home town or the family. Grandparents or family members who give these names to a newborn baby do so after careful

reflection on the neglecting attitude of the child's parents to their family roots or home town. They are names that encourage bonding and mutual interpersonal relationships among members of the same family. Family culture in most African societies is somehow fairly similar because of the value placed on family. Family provides emotional support and true companionship to its members. In time of grief and merry making, family members give support. Family provides security and protection to its members against injury, assault, frivolous intimidation, subjugation and deprivation. Any injustice suffered by any member of the family may be seen as an injustice against the entire family.
The literal meaning of Ananafe is "Don't run away from your family root/home"
Afegbua means "We have increased in family"
Igbafe means "I don't fight my family"

12. Names couched on fairness to other mankind: Examples of such name are Iruobe and Ikhelebe The name is a clear reflection of indigenous worldview that there are retributions attached to evil doing. The name also reflects on social experiences of everyday life and social interactions of the people.
The literal meaning of Iruobe is "I will not harm or do anything evil to anybody" IKhelebe **means "I don't want enemies"**

13. Names couched on value of a child: Omokhupo, Omokhefue, Omokhua, Omohukwu.
This category of names is given to a child as a reflection of the value attached to having a child. Having a child is a continuity of oneself and the family. Etsako people attach huge importance to child bearing and they believe that for an individual to be meaningfully fulfilled they must have a child otherwise they only come to the world in vain.
The literal meaning of Omokhupo is "A child is the cloth that covers me"
Omokhefue means "Child is my wealth"
Omohukwu means "Child is my possessions"
Omokhua means "Child is important or child is great"

14. Names couched on need to trust or look up to God and the efficacy of prayers: Okhuliaghwe, Itseowa. This category of names is a clear reflection of Etsako indigenous worldview of the supremacy of God and why we should trust, pray and look up to Him for everything.
The literal meaning of Okhuliaghwe is "Trust or look up to God" Itseowa means "P**rayers don't get lost".**

15. Names couched on conflict-free relationship with in-laws: Examples of such names are Agberua, Eruaagha. The whole idea of tolerance and culture of peaceful coexistence manifests in the name, where the conduct of man is regulated within the virtue of tolerance and respect for in-laws. The name projects philosophical and ideological culture of mutual co-existence which is expected to translate and infuse into people ways of life and their social relationship with their in-laws. **The literal meaning of Agberua is "You don't beat or fight your in-laws" Eruaagha means "In-laws are meant to be adored".**

16. Names couched as appellation: Example of such names are Ukpomoh, Okpomosi, Udo and Emoh These names are not usually given to a child during naming ceremony. They are nicknames or praise names given to the bearer by family or friends after observing one or two physical characteristics, features or any other form of behavioural traits that are unique to the bearer. Such nicknames say a lot about the bearer. In most cases the bearer's indigenous or /Muslim/Christian names become rather unused because such are replaced by nicknames by which people now address them. Some of these nicknames are given below:

The literal meaning of Ukpomoh is "Big boy"
Okpomosi means "Big girl"
Emoh means "My friend"
Udo means "Stone"
Omosiotse means "Beautiful girl".

The Influence of Islam on Current Naming Practices among Etsako People of Auchi

The axiom that culture is dynamic and adaptive is clearly exemplified in the naming practices of Etsako people of Auchi, Nigeria. The indigenous naming practices of the Etsako people of Auchi are now largely interwoven with Islam. Islam has a great impact on the people of Auchi in general. Islam is a complete way of life of the people because it covers all aspects of their cultural life including adoption of Muslim names. The study observes that Auchi people are prominently Muslims because though most of our respondents have indigenous Etsako names, yet they are more popularly known and addressed by their Muslim names. Generally, Islam as the dominant religion among the Etsako people of Auchi has a long history associated with the Nupe Jihadists who brought Islam to the present Edo State through the Edo North corridor where the Etsako people are geographically located (Yakubu, 2021). Before Etsako people of Auchi were converted to Islam, everyone was known and addressed by their indigenous Etsako names within and outside the community. These names were given at birth and were couched to reflect the people's world view, cultural heritage, social interactions and social constructions of experiences of everyday social life of the people (Yakubu, 2021). But lately, this culture of indigenous Etsako names seems increasingly endangered as Etsako people of Auchi now bear
Muslim names given to them at birth. Some of these Muslim names and meanings include-

1. **Abdullah meaning "the servant of Allah"**
2. **Farooq meaning "one who can tell right from wrong"**
3. **Basiru meaning "bringer of good news"**
4. **Jaffar meaning "most forgiving and merciful Allah".**

The study observes that the strong adherence to Islam as a way of life by the Etsako people is the major cause of this shift to Muslim names, which they are more popularly known and addressed by. More so, they see Muslim names as a symbol of brotherhood instead of the indigenous Etsako names. The epistemological processes underlying the threat to Etsako minority language (Enaikele, 2014) could also be major reason why the culture of indigenous Etsako name is now being endangered.

Conclusion and Recommendation

Individual name is a unique aspect of life common to all human societies. The name that an individual bear is an important aspect or means of their social identity. it is also an essential part of an individual's spiritual being because it influences several aspects of human life, the general lifestyle and life prospects of people. In African societies names are an important component of culture because they are indigenous. Indigenous African names are not just given; they are given with deep meanings. The etymological meaning and relevance of indigenous African names are the embedded wisdom and philosophical character of the names.

Among the Etsako people of Auchi, in Edo State Nigeria, indigenous Etsako names are profoundly couched with proverbs, wisdom, culture, philosophy, religion, indigenous worldview, social experiences of everyday life and social interactions of the people. No indigenous Etsako name is given without justification because the names are a product of insightful thoughts. The philosophical, religious, and indigenous world view of most indigenous Etsako names are so complex that the essential need for such names may not be easily understood except when the etymological meaning or philosophical value of such names are appreciated within the context of the culture of the people. Islam has a great impact on the people of Auchi. Islam is a complete way of life for Muslims because it covers all aspects of their cultural life, including adoption of Muslim names which they are generally known and addressed by. Today, the culture of indigenous Etsako name seems endangered because these indigenous Etsako names are no longer being commonly given to children at birth as before. Rather, most Etsako people of Auchi now bear Muslim names given to them at birth. They take notable pride in bearing and being addressed by their Muslim names as a symbol of brotherhood. This may strongly imply that the Etsako peoples' cultural heritage and identity could be lost if nothing meaningful is done collectively by the people to resuscitate the culture of Etsako indigenous names in particular, because the preservation of peoples' cultural heritage and identity is inherently determined by their ability to maintain their cultural heritage and roots through indigenous names, amongst others.

The epistemological processes underlying the threat to Etsako minority language (Enaikele, 2014) may also be a notable factor or reason why the culture of indigenous Etsako names seems increasingly endangered. The potential loss of the indigenous cultural heritage and identity of Etsako people of Auchi is imminent if nothing is done collectively by the people to begin to resuscitate and promote the culture of indigenous Etsako names. This study therefore recommends that the challenges of redeeming, resuscitating and stabilizing the culture of indigenous Etsako names should be the collective responsibility of Etsako people of Auchi. Since the preservation of a peoples' identity is inherently determined by their ability to maintain their cultural heritage through indigenous names for example, Etsako indigenous names could be redeemed or resuscitated by promoting the intergenerational transmission of the indigenous names through naming and addressing a child by his or her indigenous names. This is important as a solution to saving Etsako indigenous names.

As the home remains the major and important agent of socialization, it is the contention of this paper that parents, guardians and members of the child's family have an important role to play in intergenerational transmission of indigenous names. One of the ways they can achieve this is by naming and addressing their children by indigenous names. Thus, there is need for a general reorientation on the psyche of parents and the community at large against ethnocentric attitudes against African culture by Africans themselves that indigenous African names are inferior to Muslim names! Parents, guardians, family members, neighbours and Islamic clerics and scholars in particular should prevent their children from perceiving their indigenous names as inferior to Muslim names by encouraging them to take a pride in bearing and being addressed by their indigenous names because Etsako indigenous names have their unique cultural and philosophical meanings, which should be made to stimulate the interest of the younger generation towards reviving or resuscitating indigenous Etsako names. So, more attention and time should be created for children to learn and appreciate the etymological beauty, proverbs, culture and philosophical meanings embedded in their indigenous names. This is because when a child can appreciate the unique beauty of his or her indigenous name, the child will take pride in the indigenous name. It is only by this that intergenerational transmission of Etsako indigenous names can stand a meaningful chance of surviva8l.

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MINIMIZING INDUSTRIAL CONFLICTS IN THE FEDERAL POLYTECHNIC, BIDA

Iduh, Clara Enayi[1], Kudirat Atinuke Aluko[2] & Abdullahi Abdulkadir Ndawancin[2]
Department of Home and Rural Economics,
Federal College of Freshwater Fisheries Technology,
New Bussa, Niger State, Nigeria
Email: iduhclaraforgod@gmail.com
+2349020449602

Department of Business Administration,
Kwara State College of Education, Ilorin
Email: hableem2015@gmail.com +2348033698647

Department of Office Technology and Management,
School of Information and Communication Technology,
The Federal Polytechnic, Bida, Niger State, Nigeria
Email: aawancin@yahoo.com
+234802884602

Abstract
This study titled "Minimizing Industrial Conflicts in the Federal Polytechnic, Bida" investigated the causes of industrial conflicts as a basis for suggesting measures to minimize industrial conflicts in the Federal Polytechnic, Bida. The study was designed as a descriptive survey. The population for the study consisted of 1,873 Academic and Non-Academic Staff of the institution. The random sampling technique was used to select 320 staff for the study. The data collected through the questionnaire were analyzed statistically using Mean and Standard Deviation. The study revealed that there have been frequent industrial conflicts between Management and Staff Unions in the institution as a result of delays in payment of earned allowances, lack of accountability in the use of Internally Generated Revenue by Management, lack of effective communication between Management and Unions on possible conflict areas amongst others. The researcher therefore recommended that Management of the Federal Polytechnic, Bida should endeavour to pay staff earned allowances as at when due, transparently account for all Internally Generated Revenue collected and used, engage in effective communication with the Unions while the Federal Government should provide necessary resources and infrastructure in the institution, in addition to honouring all agreements reached with Unions as strategies for minimizing industrial conflicts in the Federal Polytechnic, Bida.
Keywords: Minimizing, Industrial & Conflicts

Introduction
The workplace is composed of different values, beliefs and attitudinal behaviour of both employers and employees. The employee is the engine room of any organization and plays a strategic role in production process and profit making. If workers are to perform effectively and efficiently there must be a strong union between workers and the organizational managers (Chen, Chen & Chen, 2018). It should be stated that irrespective of the relationship of social elements in work organizations, conflicts are inevitable because there are inherent competing interests either in wages or terms and condition of service of workers (Tom & Shepherd, 2017). In the Nigeria industrial sector today, conflicts and disputes has consumed a lot of time and human hours wasted. This situation has hampered the growth and processes of many organizations in Nigeria (Ojielo, 2002). Likewise, in Nigeria studies have stressed that low

income and high unemployment rate remained macroeconomic problems despite various attempts by the policy makers (Asaleye, Adama & Ogunjobi, 2018). Therefore, effective management of industrial conflict can help not to worsen the unemployment situation in Nigeria.

Most conflicts between management and workers often start as mere grievances; and when it is not carefully handled, it results into strike action, slow work, workplace sabotage, high labour turnover, low morale, absenteeism, loss of human energy, decreased job satisfaction, low productivity and a host of other effects that are detrimental to work organizations. With increase in diversity, conflicts in the workplace cannot be ruled out, even with the presence of Labour Unions. A conflict between ownership or management of the organizations and workers is known as industrial conflict. Industrial conflict is the discord that occurs when the goals and values of different individuals or groups are incompatible and antagonistic to each other (Asamu, 2015). When industrial conflicts occur constantly, it gives room for strike. Most times, strike actions are used to change the structure of bargaining and to win substantial demand by workers. Collective bargaining is the process of meeting, presenting demands, discussing, presenting counter proposals and sometimes bullying and threatening, all in a bid to reach an agreement.

Theoretically, there is no model that fully explains how collective bargaining should be used in the presence of conflict; this is due to the complexity involved (McCarter et al, 2018; Lv, Li & Tang, 2017). By nature, collective bargaining is usually a complicated time-consuming and exasperating exercise. The ultimate goal of any negotiation is the agreement which may not necessarily resolve all the issues in dispute. However, deliberate refusal to honour collective agreement arrived at through the consensual process of collective bargaining are rife among employees and management representative of some public organizations. When collective bargaining processes are jettisoned, the result is an information gap which worsens the situation (Feicht et al., 2017).

The relationship between employees and their employers is usually not without conflicts. However, the collective bargaining tool can be used to resolve amicably contending labour issues between employees and employers. A number of public and private organizations in Nigeria have witnessed series of industrial conflicts because of inability to pay employees as at when due among other reasons.

Statement of the Problem

Labour-management relations are a strong indicator of the industrial relations systems, which is a subsystem of the national system. Differences between labour and management will not only jeopardize the industrial relations systems, but the entire national system. The promotion of an enduring relationship between labour and management is essential for harmonious industrial environment. The impact and consequences of unattended conflicts in the workplace is on employees and the organizations. Industrial conflicts in the Federal Polytechnic, Bida has been on the increase in the recent times and this has often resulted in incessant industrial disharmony. This project is aimed at identifying the causes of conflicts as a basis for suggesting strategies for minimizing industrial conflicts in the institution.

Research Questions

The following research questions were formulated to guide the study.

1. How frequently has the Federal Polytechnic, Bida witnessed industrial conflicts?
2. What are the causes of industrial conflicts in the Federal Polytechnic, Bida?
3. What strategies could be adopted to minimize industrial conflicts in the Federal Polytechnic, Bida?

Methodology

The research design used was the descriptive survey design. The survey techniques involved the use of questionnaire to collect data on the subject of the study. The Population of the study comprised of 1,873 staff from the institution. A breakdown of the population showed that 955 were Academic Staff, 659 were Senior Non-academic Staff while 259 were Junior Staff of the institution. The researcher used random sampling to select 320 employees for the study. 170 were selected from the Academics and 150 from the Administrative staff of the institution. The sample size was determined using the guided provided by Krejcie and Morgan (1970) on sample size determination as shown in Table 3.3:1 below: The researcher made use of structured questionnaire. This was constructed based on the three stated research questions. The respondents were required to tick the desired answers in the provided spaces. The answers to the questions were rated on five-point likert rating scale of: Strongly Agreed (SA), Agreed (A), Strongly Disagreed (SD), Disagreed (D) and Undecided (U). In order to ensure that the instrument used for the study was valid, the questionnaire was submitted to the Project Supervisor and three other experts from the Department of Office Technology and Management for corrections and suggestions. The corrections and observations made were taken into consideration in drafting the final copy of the instrument. The researcher personally administered copies of the questionnaire to Academic staff and non-academic staff of the institution. The total copies of the questionnaire distributed to the respondents were 320 out of which 318 were returned and used for data presentation and analysis. The data collected from the respondents were analyzed using Mean and Standard Deviation in a statistical table. The Mean score was used to determine the acceptance or rejection criteria of each item in the table. Any item with a Mean score equal to or more than 3.0 and above was regarded as “Accepted”, while any item with a Mean score equal to or less than 2.99 was regarded as “Rejected”.

Results

Research Question 1

How frequently has the Federal Polytechnic, Bida witnessed Industrial Conflicts?

Table 1: Respondents Mean rating on the frequency of Industrial Conflicts in the Federal Polytechnic, Bida.

S/No.	Item	Sum	Mean (□X)	SD	Remarks
1.	Industrial Conflict between Management and Academic Staff Union of Polytechnics (ASUP)	1540	4.8	0.4	Very Frequent
2.	Industrial Conflict between Management and Non-Academic Staff Union (NASU)	1037	3.2	0.9	Frequent
3.	Industrial Conflict between Management and Senior Non- Academics Staff Association of Nigeria Polytechnics (SSANIP)	996	3.1	0.9	Frequent

Source: Field Survey 2021

Table 1 shows that respondents rated industrial conflicts between Management and Academic Staff Union of Polytechnics (□**X** = 4.8, SD = 0.4) as very frequent; while Industrial Conflict between Management and Non-Academic Staff Union (□**X** = 3.2, SD = 0.9) as well as Industrial Conflict between

Management and Senior Non-Academics Staff Association of Nigerian Polytechnics (□**X** = 3.1, SD = 0.9) were rated as frequent.

Research Question 2

What are the causes of industrial conflicts in the Federal Polytechnic, Bida?

Table 2: Respondents Means rating on the causes of industrial conflicts in the Federal Polytechnic, Bida.

S/No.	Item	Sum	Mean (□X)	SD	Remarks
1.	Delays in payment of earned allowances	1507	4.7	0.6	Accepted
2.	Lack of accountability in the use of Internally Generated Revenue by Management	1350	4.2	0.9	Accepted
3.	Lack of effective communication between Management and Unions on possible conflict areas	1349	4.2	0.9	Accepted
4.	Inadequate allocation of funds to the polytechnic to provide necessary resources and infrastructure by the Federal Government	1150	3.7	1.4	Accepted
5.	Failure of Federal Government to implement agreements reached with staff	1400	4.4	0.8	Accepted
6.	Mounting debt of unpaid salary arrears	1344	4.2	1.0	Accepted
7.	Failure of the Polytechnic Management to implement agreements reached with Unions	1431	4.5	0.7	Accepted

Source: Field Survey 2021

The result from Table 2 shows that respondents accepted: delays in payment of earned allowances has a Mean score of (□**X** = 4.7, SD = 0.6); lack of accountability in the use of Internally Generated Revenue by Management with a Mean score of (□**X** = 4.2, SD = 0.9); lack of effective communication between Management and Unions on possible conflict areas with the Mean score of (□**X** = 4.2, SD = 0.9); inadequate allocation of funds to the polytechnic to provide necessary resources and infrastructure by the Federal Government with the Mean score of (□**X** = 3.7, SD = 1.4); failure of Federal Government to implement agreements reached with staff with the Mean score of (□**X** = 4.4, SD = 0.8); mounting debt of unpaid salary arrears with the Mean score of (□**X** = 4.2, SD = 1.0) and failure of the Polytechnic Management to implement agreements reached with Unions with the Mean Score of (□**X** = 4.5, SD = 0.7) as the causes of industrial conflicts in the Federal Polytechnic, Bida.

Research Question 3

What strategies could be adopted to minimize industrial conflicts in the Federal Polytechnic, Bida?

Table 3: Respondent Mean rating on the strategies that could be adopted to minimize industrial conflicts in the Federal Polytechnic, Bida.

S/No.	**Item**	**Sum**	**Mean(□X)**	**SD**	**Remarks**
1.	Payment of staff earned allowances as at when due	1521	4.8	1.0	Accepted
2.	Accountability in the use of Internally Generated Revenue	1437	4.5	0.7	Accepted
3.	Effective communication between	1481	4.7	0.7	Accepted

	Management and Unions on possible conflict areas				
4.	Increase grant from the Federal Government to provide necessary resources and infrastructure	1387	4.4	1.0	Accepted
5.	Prompt honouring of Agreements reached with Unions by Federal Government	1462	4.6	0.6	Accepted
6.	Settlement of all arrears of wages and allowances owed to staff	1466	4.6	0.7	Accepted
7.	Prompt honouring of Agreements reached with Unions by the Polytechnic Management	1492	4.7	0.7	Accepted

Source: Field Survey 2021

Table 2 shows that respondents accepted: payment of staff earned allowances as at when due with the Mean score of (□**X** = 4.8, SD = 1.0); accountability in the use of Internally Generated Revenue with the Mean score of (□**X** = 4.5, SD = 0.7); effective communication between Management and Unions on possible conflict areas with the Mean score of (□**X** = 4.7, SD = 0.7); increase grant from the Federal Government to provide necessary resources and infrastructure with the Mean score of (□**X** = 4.4, SD = 1.0); prompt honouring of agreements reached with Unions by Federal Government with the Mean score of (□**X** = 4.6, SD 0.6); settlement of all arrears of wages and allowances owed to staff with the Mean score of (□**X** = 4.6, SD = 0.7) and prompt honouring of agreements reached with Unions by the Polytechnic Management has the Mean score of (□**X** = 4.7, SD = 0.7) as strategies that could be adopted to minimize industrial conflicts in the Federal Polytechnic, Bida.

Discussion of Findings

How frequently has the Federal Polytechnic, Bida witnessed Industrial Conflicts?

The study shows that there have been frequent industrial conflicts between Management and Academic Staff Union of Polytechnics (ASUP), Management and Non-Academic Staff Union (NASU) between Management and Senior Non - Academics Staff Association of Nigeria Polytechnics (SSANIP) in the institution. The findings confirmed Alebiosu and Akintayo (2007) who argued that if conflicts arise frequently and are not managed properly will lead to delay of work activities, disinterest and low employee productivity or action and in extreme cases; it might lead to complete breakdown of the group or organization.

What are the causes of industrial conflicts in the Federal Polytechnic, Bida?

The study shows that the causes of industrial conflicts in the Federal Polytechnic, Bida include: delays in payment of earned allowances, lack of accountability in the use of Internally Generated Revenue by Management, lack of effective communication between Management and Unions on possible conflict areas, inadequate allocation of funds to the polytechnic to provide necessary resources and infrastructure by the Federal Government, failure of Federal Government to implement agreements reached with staff, mounting debt of unpaid salary arrears and failure of the Polytechnic Management to implement agreements reached with Unions are the causes of industrial conflicts in the institution. This is in agreement with Fashoyin (2007) who identified the causes of industrial conflicts to include: structural-organizational causes; inadequate decision-making power; management policies; intra-organizational policies; interpersonal and personal sources; and procedural sources.

What strategies could be adopted to minimize industrial conflicts in the Federal Polytechnic, Bida?

The study revealed that the strategies that could be adopted to minimize industrial conflicts in the institution include: payment of staff earned allowances as at when due, accountability in the use of Internally Generated Revenue, effective communication between Management and Unions on possible conflict areas, increase grant from the Federal Government to provide necessary resources and infrastructure, prompt honouring of Agreements reached with Unions by Federal Government, settlement of arrears of wages and allowances owed to staff, and prompt honouring of agreements reached with Unions by the Polytechnic Management.

Conclusion

Based on the analysis, interpretation and findings in chapter four, it was concluded that there were frequent industrial conflicts between the Government and staff Unions as well as Management and staff Unions in the Federal Polytechnic, Bida as a result of delays in payment of earned allowances, lack of accountability in the use of Internally Generated Revenue by Management, lack of effective communication between Management and Unions on possible conflict areas, inadequate allocation of funds to the polytechnic to provide necessary resources and infrastructure by the Federal Government, failure of the Federal Government to implement agreements reached with staff, mounting debt of unpaid salary arrears and failure of the Polytechnic Management to implement agreements reached with Unions are the causes of industrial conflicts in the institution.

Recommendations

On the strength of the findings and conclusion of the study, the researcher recommends that:

(i) Management of the Federal Polytechnic, Bida should endeavour to pay staff earned allowances as at when due

(ii) Management of the Federal Polytechnic, Bida should also endeavour to account for all Internally Generated Revenue collected and used

(iii) There should be effective communication between Management of the Federal Polytechnic, Bida and Unions on possible conflict areas

(iv) There should be increase grant from the Federal Government to provide necessary resources and infrastructure in the institution

(v) There should be prompt honouring of agreements reached with Unions by the Federal Government

(vi) Management of the Federal Polytechnic, Bida should settle all arrears of wages and allowances owed to staff

(vii) There should be prompt honouring of agreements reached with Unions by the Federal Polytechnic, Bida Management.

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VALUE ADDED TAX REFORM IN SUB-SAHARA AFRICA AND ECONOMIC GROWTH (2002-2022)

Okoro Theresa Chidinma PhD[1]
chidinmaekele@gmail.com, 08036768287
Department of Accountancy,
Alvan Ikoku Federal University of Education Owerri
&
Ogwo Pauline Uchenna[2]
ngwouchep1@gmail.com 08035309201
Department of Accountancy,
Alvan Ikoku Federal University of Education Owerri

Abstract
The study investigated on effect of Value Added Tax (VAT) reforms on economic growth in Sub-Sahara Africa for the period 2002 to 2022. What informed the research was incessant observed low VAT contribution to GDP despite the recent tax reforms. Three countries were sampled in the investigations which are, Nigeria, Mali and Burkina Faso. Among the three countries, the period of reform commenced from 2012 to 2022 therefor the design aimed at examining the significant difference on effect of tax reform on GDP between the pre period 2002-2011 and the post period 2012–2022. Ordinary Least Square (OLS) regression analysis was utilized in estimating the relationship between the dependent variables and the independent variable of the study while Chow-test was employed in analyzing the significance of the differences observed on effect of VAT on GDP between the pre and post periods of tax reforms and also the Chow Test was used in testing the three hypotheses of the study. Findings revealed that the Nigeria VAT has significant effect on GDP after tax reforms while Mali and Burkina Faso VAT has insignificant effect on GDP after tax reforms. The study recommends among other things that the government of Mali should articulate creative strategies to raise tax moral in Value Added Tax. Also the tax authorities in the three countries should properly review and implement new reforms strategies in assessment and collection procedures of Value Added Tax so as to encourage full compliance.
Keywords: Tax, Reforms, VAT, Nigeria, Mali, Burkina Faso & GDP

Introduction

Tax revenue mobilization is a central concern of economic policy making. Mobilizing revenue is a complex activity especially in developing countries which needs significant improvement in tax system (Patrick and Joao 2020). There has been focus on indirect taxation as a tool for the economic management and development of the country's resources. This has led to recent judicial and legislative changes to the framework guiding the administration of the VAT system in Nigeria (Chijioke, Tunde, Oputa, 2023). A comprehensive tax reform strategy was adopted in Burkina Faso and Mali in the early 2010 to 2013 to streamline tax incentives, simplify income tax legislation and improve indirect tax management as documented by Bernardin, Jiro. Hiroaki, Keyra, and Mouhamadou (2019). Researches in the context have revealed that reforms related to changes in tax legislation, policies and tax administration improve revenue performance (Ameth 2019).

Statement of the Problem

VAT has inherent challenges in Sub-Saharan Africa, the large share of the informal sector that are not captured in the tax net despite series of reforms undertaken complicates enforcement and collection of VAT on non-corporate entities. There is incessant observed low VAT contribution to GDP as shown in the OECD tax revenue statistics (2023). Between the period 2019 to 2021 Nigeria VAT percentage contribution to GDP were 1.6%, 1.8% and 2.6%, Mali VAT percentage contribution were 9.8%, 9.1% and 9.6% while Burkina Faso VAT percentage contribution were 10.1%, 9.4% and 7.9% of total GDP (OECD 2023). According to Gregoria, Anne and Gillet (2014) problems relating to control of tax base are the challenges on VAT and also VAT which generates roughly 35 percent of total tax receipts in Mali are paid by less than one-fourth of the businesses that owe VAT. The scenario posit that VAT challenges has not been addressed despite the recent reforms.

Objective of the Study

The objective of the study is to investigate effect of Value Added tax reforms on economic growth in Sub-Saharan African countries. Specifically, the study will:

1. Analyze the difference in effect of Nigerian Value Added Tax revenue on Nigerian GDP before and after reform
2. Evaluate the difference in effect of Mali Value Added Tax revenue on Mali GDP before and after reform
3. Analyze the relative difference of effect of Burkina Faso Value Added Tax (VAT) on its GDP between the pre and post period of tax reform.

Research Hypotheses

The following hypotheses were formulated and tested at 5% level of significance to guide the research

H_{O1} Nigeria VAT revenue effect on the GDP after reform did not significantly differ from its effect before tax reform.

H_{O2} Mali VAT revenue effect on GDP after reform didn't significantly differ from its effect before tax reform

H_{O3} Burkina Faso VAT revenue effect on GDP after tax reform did not significantly differ from its effect before reform

Conceptual Review

The Concept of Tax Reforms in Countries of Sub- Saharan Africa

Value Added Tax Reform in Nigeria: Recent judicial and legislative changes to the framework guiding the administration of the VAT system in Nigeria have occasioned some reforms. Unique Tax Identification Number (TIN) in Nigeria was published in 2012 along with Nigerian National Tax Policy (NTP 2012). Upon registration of VAT, the taxable person is issued with a notification of registration bearing the Tax Identification Number (TIN) and the date of registration. Another reform is the Value Added Tax Automation in Nigeria (E-VAT) which became effective from 1st April 2020 as the approved channel for all VAT returns filing and payment processing for the affected businesses (Automation of VAT 2020). The Automated VAT Platform enables efficient and seamless collection and remittance of VAT on relevant transactions in the wholesale/retail sector and direct audit/reconciliation of all VAT transactions. The reform authenticates that the affected businesses are required to include the following information in their transaction or sales receipts: FIRS Tax Identification Number (TIN) or Joint Tax Board TIN, print date, goods /product description, receipt number, grand total and standard 7.5% VAT rate (Wole 2020). Sequent, the Value Added Tax Act became amended by Finance Act 2019 which changed and expanded the scope of VAT through the following amendments: The Act increased the VAT rate from 5% to 7.5%. (Finance Act 2019). Also the Act stipulated a zero percent (0%) rate applicable to goods and services including: Non-oil exports; Commercial aircraft and spare part imports; Certain humanitarian initiatives; Machinery and equipment used in the solid minerals sector; Exports; agricultural equipment; Commercial vehicles; Basic foodstuffs; Postal; Residential rents; Medical and pharmaceutical supplies; Education and related materials; limited range of financial services; books and newspapers (Finance Act 2019). The Finance Act introduced the requirement for deregistration. As such, where a taxable person permanently ceases to carry on a trade or business in Nigeria, they are required to notify the tax authorities of their intention to deregister for tax purposes within 90 days of such cessation of the trade or business.

Value Added Tax Reform in Mali

In 2011, Mali implemented several Tax Policy and Administrative reforms based on recommendations of the International Monetary Fund Fiscal Affairs Technical Assistance Mission. Tax Policy Reforms implemented include: Tax administrative reform in Mali in 2011 was carried out to promote voluntary tax compliance. These were achieved through improved quality of the service delivery to taxpayers, Simplified and modernized procedures, and Professionalization of tax administration personnel (Patrick. Gilles, Gerard and John 2013). The system of refunding VAT credits was improved in 2011 tax reform (Patrick Gilles, Gerard and John 2013). Reforms in elimination of the withholding tax at source was implemented in Mali in 2012. There was elimination of the Withholding Tax at source in June 2012 except on transactions with the Treasury which still withholds 40% of the VAT (Gregoria, Anne and Gillet 2014). Reforms in removal of VAT and Import Duties for solar was implemented in 2020. Further reforms were implemented in 2022. The 2022 fiscal year began in Mali with the entry into force of Law No. 2021-071 of December 23, 2021, on the Finance Law for the year 2022. In the reform, Agricultural equipment previously exempt from VAT is now subject to a reduced rate of 5%, accommodation and catering services provided by hotels, restaurants and similar organizations and services provided by organizers of approved tourist circuits are now subject to the reduced VAT rate of 5%. (Grant 2022).

Reforms in Burkina Faso VAT: Burkina Faso implemented a digital reform in 2011**,** there was creation of a single tax code to consolidate the tax legislation in 2011. With respect to VAT, a new code implemented eliminated the 20 percent withholding tax by the way of advance payment in 2011 (Bernardin, Jiro, Keyra & Mouhamadou 2019). In 2015, Burkina Faso implemented taxpayer segmentation in order to improve VAT compliance by combating revenue loss in the small-enterprise segment. Burkina Faso Domestic Revenue Mobilization Profile (2017) documented that the country's unstable situation in 2014 and 2015 meant that the effects of the reform did not register until 2016. Further reforms were implemented by revenue collection strategies and the measures adopted among others include the following: Strengthened monitoring of tax billing and collection operations; Strengthened tax management with regular updating of the taxpayer database Special annual spot-check operations; Improvement of the tax compliance spot-check database, by inputting all VAT returns and centralizing and analyzing the main customer lists; Organization of tax research and investigation operations at major construction sites and mines, focusing particularly on taxpayers filing credit. (Burkina Faso DRM 2017). Also further reforms on changes effected on the general rule for the territoriality of services which is now based on the place of their execution instead of their place of consumption was implemented in 2018 (Mwachinga 2018). Included in the reform was VAT prepayment or withholding tax scheme which was introduced in 2022 (Dominique Fousséni Ouattara 2023).

Review of Literature

Dickson and Rolle (2014) investigated on impact of tax reforms on tax revenue generation in Nigeria with annual time series data spanning the years (1981-2011). The study showed that tax reform by improving the tax system and reducing tax burden enhances the ability of the government to generate more revenue. The study proposed that VAT and Custom and Excise Duties provides good tax handle for the government to maximize its revenue. Omesi and Nzur (2015) investigated on tax reforms in Nigeria with respect to Value Added Tax (VAT). They highlighted the reasons for the replacement sales tax with of VAT. Their study revealed that VAT was designed to favour development at the lower tier level of government and that Nigerian Value Added Tax rate was the least in the world.

Marina and Nikolina (2017) investigated on impact of tax administration reforms in Sub-Saharan Africa for the period 1980 to 2013. Relationship between adoption of tax reforms in Value Added Tax (VAT) in the Large Taxpayers Unit and the Semi-Autonomous Revenue Agency and tax revenue performance were explored using Ordinary Least Square Fixed effect of 46 countries. Findings revealed that, there is no robust evidence that the three tax reforms increased tax collection performance in Sub- Saharan Africa.

Okonye, Eyisi and Onodi (2018) investigated on impact of tax reform on economic growth of Nigeria from 1991 to 2016. The research found that Petroleum Profit Tax has positive but insignificant impact on GDP, Company Income Tax has significant positive impact on GDP, VAT has positive but insignificantly impacted on the GDP following the 2004 tax reform while Education Tax has significant and positive impact on GDP before and after the 2004 tax reform, Piere (2019) empirically accessed how VAT reform influence the situation of women in Burkina Faso. The writer identified that reforming the Value Added Tax (VAT) system to increase public resources in Burkina Faso is a potential government option to finance public policies that reduce poverty and gender inequality. The writer recommends that reallocation of the surplus resources released by the reform to support women labour intensive sectors and the construction of infrastructure reducing their domestic tasks could reverse this trend.

Dearth or non-existence of empirical research that the scope covered tax reform and economic growth of the three developing countries of West Africa Nigeria, Mali and Burkina Faso is the gap identified in literature. The present research will expand the scope to capture Nigeria, Mali and Burkina Faso to close the identified gap.

Research Methods

The research adopted the Ex-post factor research design. The main sources of data for this study was secondary sources obtained from online data publication of Organization for Economic Cooperation and Development (OECD 2023) and CBN bulletin publications (2023).

Model Specification

A linear relationship was established between Value Added Tax (VAT) and GDP in three models represented below.

Model A: Nigeria Value Added Tax and NGDP

NGDP= F{NVAT), & B_1 NVAT (pre) ≠ B_INVAT (post),

Model B: Mali Value Added Tax and MGDP:

MGDP= F{MVAT) & B_1 MVAT (pre) ≠ B_IMVAT (post)

Model C: Burkina Faso Value Added Tax and BGDP

BGDP= F{BVAT) & B_1 BVAT (pre) ≠ B_IBVAT (post)

Where:

B_1 NVAT(pre) = the coefficient of the Nigerian Value Added Tax in a regression estimate before tax reform. B_1 MVAT(pre) = the coefficient of the Mali Value Added Tax in a regression estimate before tax reform. B_1BVAT(pre) = the coefficient of the Burkina Faso Value Added Tax in a regression estimate before tax reform.

Method of Data Analysis
Ordinary Least Square Regression Model was used to express relationship between the dependent variable GDP and Value Added Tax. The Chow Test was applied to determine relative differences in coefficients of the variables between the pre (2002-2011) and post period (2012-2022) of tax reforms so as to determine significance of their relative differences on the dependent variable TGDP ratio.

Standardization of the Variables
Since the variables are in different unit of measurement, we further standardize the variables by taking the natural logarithm of the variables and specify a log-linear model. The analytical tool employed is E-view 10

Results
The Model relationship of VAT and GDP for the three Sub- Saharan African Nations, Nigeria, Mali and Burkina Faso are presented below.

Table 4.1 Tax Reforms Coefficients, NVAT, MVAT, BVAT in Pre and Post Periods Dependent Variable: GDP

Regression	**LOGNVAT(Pre)**	**LOGNVAT (post)**	**LOGMVAT(pre)**	**LOGMVAT (post)**	**LOGBVAT(Pre)**	**LOGBVAT (post)**
Coefficient	0.319414	0.322800	1.256217	0.715563	0.242328	8.907308
F-statistic	7.616112	1.250922	48.41533	50.41503	17.02354	1.504924
Adjuste d R^2	0.423672	0.024478	0.904608	0.860664	0.762171	0.053122

Source: E-view 10

The table 4.1 above showed the regression results conducted showing results of the Nigerian Value Added Tax (NVAT), Burkina Faso Value Added Tax (BVAT) and Mali Value Added Tax (MVAT) for the pre and post period of tax reform. Results revealed that in both pre and post period of tax reform, NVAT, BVAT, MVAT had increasing effect on GDP with positive coefficients in both pre and post periods.

Forecasting the Model Parameters of the two Periods using the Break Date 2012

Table 4.2 Chow Test

Results	LOGNVAT and LOGNGDP	LOGBVAT and LOG BGDP	LOGMVAT and LOGMGDP
F-statistics	5.411569	3.595787	1.148884
Probability	0.00120	0.1145	0.4823
Remark	***Rejection of H_0***	***acceptance of H_0***	***acceptance of H_0***

Extracted from E-view 10

Evaluation of the Working Hypotheses

Table 4.2 above showed the summary of the F- test using the Chow Test for each of the variables in the model. Results revealed that the probability value is 0.00120 which is less than 0.005. This revealed that effect of VAT on GDP significantly differed after tax reform period. Results therefore denotes rejection of null hypothesis one at 5% level of significance. Burkina Faso VAT had insignificant effect on its GDP after reform. Results revealed that the probability value is 0.1145 and is greater than 0.005 it therefor led to the acceptance of null hypothesis two. Mali VAT probability value is 0.4823 and is higher than 0.005 which denotes acceptance of null hypothesis three. It therefor led to the conclusion that Mali VAT had insignificant effect on Mali GDP after tax reforms.

Discussion of Findings

The findings of the study revealed that in both pre and post period of tax reform, Nigerian VAT, Mali VAT, and Burkina Faso VAT had increasing effect on GDP with positive coefficients. However, the test of significance with respect to the Chow test revealed that Nigerian VAT revenue significantly affected the GDP after tax reforms. The finding is in consonance with Omesi and Nzur (2015) who in their study revealed that Value Added Tax was designed to favour development at the lower tier level of government. Remarkably finding revealed that both Burkina Faso VAT and Mali VAT did not significantly affect the GDP after reforms. The finding is in consonance with Marina and Nikolina (2017) who found that there is no robust evidence that adoption of tax reforms in the Value Added Tax (VAT) in the Large Taxpayers Unit, Semi-Autonomous Revenue Agency and tax revenue performance increased tax collection performance in Sub- Saharan Africa. Piere (2019) therefor posit that reforming the Value Added Tax system to increase public resources in Burkina Faso is a potential government option to finance public policies that reduce poverty and gender inequality.

Conclusion and Recommendations

Tax is instrumental to national development therefor judicial changes that will effect tax compliance, boast the revenue performance with positive effect on the GDP is very vital in Sub-Saharan African nations. The research concludes that Value Added Tax reforms in Nigeria significantly affected the GDP after tax reforms while Mali Value Added Tax reform and Burkina Faso VAT tax reform did not significantly affect the GDP after tax reform. The study recommends that, the government of Mali and Burkina Faso should articulate creative strategies to raise tax moral in Value Added Tax. The tax authorities in the three countries should properly review and evaluate the assessment and collection procedures of Value Added Tax so as to encourage full compliance by the corporate entries and the informal sector. Also proper accountability should be effected to boast the GDP

Contribution to Knowledge

The current research adds marginally to the existing pool of knowledge, key issues covered will enlighten scholars, policy markers the entire society with insight on recent tax reforms and outcome in Su-Sahara Africa. It will further enlighten the general public that tax is vital to economic growth voluntary tax compliance culture among the members of the society.

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LIBRARY SERVICES AND STUDENTS SATISFACTION WITH THE USE OF DONALD EKONG LIBRARY UNIVERSITY OF PORT HARCOURT

[1]Onwuekwe, Norbert Chibueze (CLN) and [2]Onah, Ebere Edith (CLN)
Department of Library and Information Science,
Faculty of Education
[1]Ignatius Ajuru University of Education, Rumuolumeni,
Port Harcourt, Rivers state
E-mail: norbernco@yahoo.com
Phone No. 07064299061
&
[2]Federal University Otuoke (FUO) University main library Otuoke, Bayelsa State.
E-mail: mebere32@yahoo.co.uk
Phone No. 08064138522

Abstract
This work examines the library services and students satisfaction with the use of Donald Ekong library University of Port Harcourt. Two research questions and two null hypotheses were formulated to guide this study, hypotheses was tested at 0.05 level of significance. The study adopted correlational research design. Population of the study comprises 258 students of department of library and information science Universities of Port Harcourt, from which a sample size of 181 students were selected using stratified random sample technique. Data was collected using the questionnaire. Data collected was analysed using Pearson product-moment correlation coefficient (PPMC). The findings show that there is a significant relationship between the circulation service and students satisfaction with the use of academic library; also there is a significant relationship between the reference service and students satisfaction with the use of academic library. Based on the findings the study recommended that library management should take adequate measure to ensure effective registration of users, for efficient lending services, to enhance users satisfaction; and, that universities should employ more professional librarians to ensure adequate reference assistance to users, that will help to increase their satisfactory level.
Keywords: Library, Services, Students & Satisfaction

Introduction
Library services remain an important role of the librarian, aimed toward meeting the needs of its users. There are a number of services available in the library to meet the users need. Library users are the different categories of people that come to use library resources to satisfy their information needs. The term library users encompassed various terms such as patrons, clients, information users, information seekers, consumers, and readers. These terms can be used interchangeably because they are all apply to those seeking the services of a library. Library users based services are services offered to the library users by different types of libraries, these include: Circulation services, Reference services, Current-awareness services, reprographic services, selection dissemination of information services, internet services, opening hour services, seating/accommodation services, special services, provision of guide services, customers care services, display services, and maintenance services. Ekeng & Esin (2021) maintain that: Users' satisfaction simply mean how good users feel after dealing with a library.

Users' satisfaction implies the degree to which products or services provided by a library meet users' expectations. Therefore, well provided library users based services will likely increase the satisfactory level of library patron. The University of Port Harcourt is public university, located in Rivers state, Nigeria, established in 1975, and the University library known as Donald E. U. Ekong Library started in September 1976. University Senate in 2014, gave approval for the establishment of the Department of Library and Information Science. An office allocation was made available on the ground floor of the Donald E.U. Ekong Library. (University of Port Harcourt, 2023). In most of the universities library, students satisfaction with the use of library were affected by ineffective circulation services, inadequacy of reference services. Therefore, this study was conducted to identify the relationship between the library services and students satisfaction with the use of Donald Ekong library, University of Port Harcourt, with the view of promoting the satisfactory level of library users.

Statement of the Problem

Library remains the brain box of every institution of higher learning, its main focus is to meet the information need of the users. Well provided users based services will enhance and promote the satisfactory level of the students users. Over the years, universities in Nigeria had made a great effort to improved in the method of services rendered to the users. Despite the effort put together, from the researchers personal observation through the information obtained from various literature, and finding as a result of interaction with librarians, there exist number of challenges facing the library users services, these include; ineffective circulation services: some library experience some difficulty in providing adequate charging and discharging services to their patron, this affect circulation services; Inadequacy of Reference services, most library have few professional librarians, this affect level of assistance to users. Therefore, this study of library services and students satisfaction with the use of Donald Ekong library, University of Port Harcourt aimed to find out the best solution to solve these problems to help promote the students' satisfaction, and to meet the goal of the institution.

Aims and Objectives

This study examines the relationship between the library services and students satisfaction with the use of Donald Ekong library, University of Port Harcourt. The specific objectives include to:

1. Determine the relationship between the circulation services and students satisfaction with the use of Donald Ekong library, University of Port Harcourt.
2. Ascertain the relationship between the reference services and students satisfaction with the use of Donald Ekong library, University of Port Harcourt.

Research Questions

The following questions were provided to guide this study

1. What is the relationship between the circulation services and students satisfaction with the use of Donald Ekong library, University of Port Harcourt?
2. What is the relationship between the reference services and students satisfaction with the use of Donald Ekong library, University of Port Harcourt?

Hypotheses

The following hypotheses were formulated to guide the study.

1. There is no significant relationship between the circulation services and students satisfaction with the use of Donald Ekong library, University of Port Harcourt.
2. There is no significant relationship between the reference services and students satisfaction with the use of Donald Ekong library, University of Port Harcourt.

Review of Related Literature

Tella (2021) maintained that library services are services provided by the library to the users. This includes instruction on how to access and use library materials. The Library services include: Circulation

Service, Reference Service, Online reservation of books, and Recommendation of library material. All these services are geared toward meeting the users needs. Information users of all type desired effective and friendly services. Abdulhamid and Muhammad (2021) Maintain that the most common services provided by the library under circulation are lending service, registration of users and inter-library loan. They stated that the problems encountered in the circulation section of the library by users are inadequate staffing, lack of awareness about the activities of the section and absence of online circulation service's. Similarly, with the above, Librarianship Studies & Information Technology (2022) stated that library circulation is the function of lending library materials to the users of the library. These include checking out library materials to library users, renewing the borrowed items, reserving checked out items for the patron, checking in materials returned, checking the materials for damage at the time of return, if found damaged then giving that to responsible staff for repair and when repair is not possible then replacement, renewal of materials, receiving payment of fines for damaged and overdue materials and payment for subscription to the library and other charges, maintaining order in the stacks by re-shelving the library materials by call number given by classification system, such as Library of Congress Classification (LCC) or Dewey Decimal Classification (DDC) system. For circulation services to be effective, users need to be properly educated and aware about its activities.

Kumar (2014) study revealed that services provided by the library to students include reference services to provide quick and in-depth answers to student questions. Kidd & Song (2008) maintain that reference service is service provided by libraries whereby patrons are assisted in the location and retrieval of information relevant to their information needs. Ali (2020), stated that budget shortage is the first major challenge facing the implementation of reference services delivery in Nigerian libraries. Libraries are always directly affected whenever the parent organization suffers a budget cut. Zemengue (2021) pointed out that challenges to the efficient organization and functioning of the reference section include insufficient financial resources and a shortage of qualified librarian staff. This is a huge setback, and it is seriously affecting service delivery of reference services.

Egunjobi, Ogunniyi and Ajakaye (2022) study identifies epileptic power supply, inadequate funding of the reference section, poor update on reference policies of the library, obsolete equipment and infrastructure, and poor internet access as the major challenges facing reference service provision in federal universities in Nigeria. And to solve these problems, they recommended that there should be constant training and retraining of library personnel in the reference section to upskill and learn the new method of reference service delivery. Reference service need special customers care quality in dealing with the users, this is to encourage them to look for more assistance whenever the need arises. Onwuekwe (2022) viewed User satisfaction as the fulfilment of wishes, expectations and needs of the users. According to him, it is all about meeting the heart desire of students in using school library resources. The amount of information available will determine the level of student satisfaction in using of information resources. Iwhiwhu and Okorodudu (2012) maintain that users' satisfaction of library information resources and services is a way in which users judge the adequacy of the library information resources and services rendered to them and also if their expectations are provided to them.

Methodology

The study adopted the correlational research design. The population of the study comprises 258 students of department of library and information science Universities of Port Harcourt. Sample size of 181 students was selected using stratified random sample techniques.160 out of 181 questionnaires administered were successfully filled by the respondents and returned. A structured questionnaire was used for data collection. Data collected were analysed using the Pearson Product Moment Correlations (PPMC) Whereas the hypotheses were tested at 0.05 level of significance. The statistical package for social science (SSPSS) was used to determine the accuracy of the analysis. To determine the level of relationship between circulation services, reference service and Students satisfaction with the use of Donald Ekong library. A decision rule was taken for Pearson Product Moment Correlation as follows:

± 0.00-0.20. Weak relationship
± 0.21-0.40. Moderate relationship
± 0.41-0.60. Strong relationship
± 0.61-0.80. Very strong relationship
± 0.81-1.00 Perfect relationship

Demographic Characteristics of Respondents:
Analysis of Demography
Table 1: Gender of the Respondents

Items	Frequency	Percentage
Male	104	65
Female	56	35
Cumulated	**160**	**100**

Table 1 revealed that 104(65%) of the respondents are male while 56(35%) are female. This means that majority of the students under study were male.

Research question 1: What is the relationship between the circulation services and students satisfaction with the use of Donald Ekong library, University of Port Harcourt?

Table 2: Relationship between circulation services and students satisfaction
Correlations

S/N	Items		Circulation services	Student satisfaction
1	**Circulation services**	Pearson Correlation	1	0.9494
		N	160	160
2	**Students satisfaction**	Pearson Correlation	0.9494	1
		N	160	160

The result from research question one indicates that joint relationship between the circulation services and students satisfaction has a correlation coefficient of r=0.9494 which means there is a perfect positive relationship between circulation services and students satisfaction with the use of Donald Ekong library, University of Port Harcourt

Research question 2: What is the relationship between the reference services and students satisfaction with the use of Donald Ekong library, University of Port Harcourt?

Table 3: Relationship between reference services and students satisfaction

Correlations

S/N	Items		Reference services	Student satisfaction
1	**Reference services**	Pearson Correlation	1	0.9115
		N	160	160
2	**Students satisfaction**	Pearson Correlation	0.9115	1
		N	160	160

The result from research question two indicates that joint relationship between the reference services and students satisfaction has a correlation coefficient of r=0.9115 which means there is a perfect positive relationship between reference services and students satisfaction with the use of Donald Ekong library, University of Port Harcourt

Test of Research Hypotheses

Hypothesis one: There is no significant relationship between the circulation services and students satisfaction with the use of Donald Ekong library, University of Port Harcourt.

Table 4: Summary of Pearson Product Moment Correlation between the circulation services and students satisfaction with the use of Donald Ekong library, University of Port Harcourt

Correlations

Items		Circulation Services	Students Satisfaction
Circulation Services	Pearson Correlation	1	0.9494
	Sig. (2-tailed)		.00001
	N	160	160
Students Satisfaction	Pearson Correlation	0.9494	1
	Sig. (2-tailed)	.00001	
	N	160	160

**. The result is significant at P< .05 (2-tailed).

The results from table 4 above indicates the summary of Pearson Product Moment Correlation between the circulation services and student satisfaction. It indicates that joint relationship between the circulation service and student satisfaction has a correlation coefficient of r = 0.9494 which indicates a high positive relationship, and it is statistically significant at 0.05 alpha level ($r = 0.9494$, $p = 0.0001 < 0.05$). Thus, the null hypothesis which was earlier stated that there is no significant relationship between the circulation service and student satisfaction was rejected. This implies that there is a significant relationship between the circulation service and students satisfaction with the use of Donald Ekong library, University of Port Harcourt.

Hypothesis two: There is no significant relationship between the reference services and students satisfaction with the use of Donald Ekong library, University of Port Harcourt.

Table 5: Summary of Pearson Product Moment Correlation between the reference services and students satisfaction with the use of Donald Ekong library, University of Port Harcourt.

Correlations

Items		**Circulation Services**	**Students Satisfaction**
Reference Services	Pearson Correlation	1	0.9115
	Sig. (2-tailed)		.00001
	N	160	160
Students Satisfaction	Pearson Correlation	0.9115	1
	Sig. (2-tailed)	.00001	
	N	160	160

**. The result is significant at P< .05 (2-tailed).

The result from table 5 above indicates the summary of Pearson Product Moment Correlation between the reference services and student satisfaction. It indicates that joint relationship between the reference service and student satisfaction has a correlation coefficient of $r = 0.9115$ which indicates a high positive relationship, and it is statistically significant at 0.05 alpha level ($r = 0.9115$, $p = 0.00001 < 0.05$). Thus, the null hypothesis which was earlier stated that there is no significant relationship between the reference service and student satisfaction was rejected. This implies that there is a significant relationship between the reference service and students satisfaction with the use of Donald Ekong library, University of Port Harcourt

Discussion of Findings

- Relationship between the circulation services and students satisfaction with the use of Donald Ekong library, University of Port Harcourt. The result of hypothesis one indicates that there is a significant relationship between the circulation service and students satisfaction. In line with this study, the finding of Abdulhamid and Muhammad (2021) pointed out that the most common services provided by the library under circulation are lending service, registration of users and inter-library loan. This means that circulation services is necessary in meeting the need of the users. Therefore, proper documentation of library users, proper shelving of library resources help in service provision, and enhances users satisfaction

- Relationship between the reference services and students satisfaction with the use of Donald Ekong library, university of Port Harcourt. The result of hypothesis two indicates that there is a significant relationship between the reference service and students satisfaction. In line with this study, the finding of Kumar (2014) revealed that services provided by the library to students include to provide quick and in-depth answers to student questions. Assisting users in locating and retrieving of information relevant to their information needs, increases their satisfaction. References services should be treated with utmost concern toward rendering effective and efficient service to satisfy the information need of the users.

Conclusion

Based on the findings of this study the following conclusions were reached. There is significant relationship between the circulation services and students satisfaction with the use of Donald Ekong library, university of Port Harcourt, therefore, adequate attention should be giving to circulation services if high users' satisfaction is to be achieved. There is significant relationship between the reference services and students satisfaction with the use of Donald Ekong library, university of Port Harcourt, therefore, well-trained professional reference librarian is needed in library for effective provision of the services. Therefore, circulation services, and reference services, had relationship with students satisfaction with use of academic library.

Recommendations

The following recommendations were proffered based on the findings;

- Since the study revealed that there is significant relationship between the circulation services and students satisfaction, it is therefore recommended that library management should take adequate measure to ensure effective registration of users, for efficient lending services, to enhance users satisfaction.

- Since the study revealed that there is significant relationship between the reference services and students satisfaction, it is therefore recommended that universities should employ more professional librarians to ensure adequate reference assistance to users, that will help to increase their satisfactory level.

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ASSESSMENT OF BUSINESS EDUCATION PROGRAMME FOR ATTAINMENT OF ECONOMIC SECURITY IN PUBLIC INSTITUTIONS IN KWARA STATE, NIGERIA

ABDULRAHEEM, Ismail Kunmi abdulraheemismailkunmi@gmail.com
08140563217 or 09026119601
Department of Business Education
Faculty of Education
Al-Hikmah University, Ilorin

Abstract
This study Assessed Business Education Programme for Attainment of Economic Security in Public Institutions in Kwara State, Nigeria. The study adopted a descriptive survey research design. The population of the study was 82 business educators. A structured questionnaire containing 12 items was used to elicit responses from the respondents and generated data for the study. The instrument which was face-validated by three experts from the Department of Business Education, Faculty of Education, Al-Hikmah University, Ilorin was used to collect data from the respondents. The study made use of Kuder-Richards formula (K-R 21) to determine the reliability of the instrument and a reliability coefficient of 0.81 was obtained. The data collected for the study were analyzed using mean to answer the research questions raised and standard deviation to determine the closeness or otherwise of the responses from the mean while t-test statistics was used to test the null hypotheses at 0.05 level of significance. Findings from the analysis revealed that Business Educations programme promote the acquisition of knowledge and skills to become self-employed thereby it facilitates the attainment of economic security. It was recommended amongst others that Students of Business Education should be trained in basic skills capable of equipping them with appropriate ability to set up ventures of their own as it will boost the economic growth of the nation and facilitates economic security.
Keywords: Education, Business Education and Economic security.

Introduction

As foundation of any nation, education is essential to the growth of economic security in all its forms. It is a key and a vital element in the broad development of the nation's youth's capacity to address and solve surrounding problems or difficulties. According to Achor (2015) education is an indispensible tools that holds upon basic development to empower the youth to really live, enhance the productive capacity of the individual, earning a living, and contributing to societal progress. A branch of educational system solely responsible for this is business education. Business education is a component of vocational and technical education which purposely meant for the development of self-reliant. Business education is a programme of instruction that offers various skills in accounting, marketing, and office technology and management (Ajisafe, et l., 2015). Okiridu and Ogwunte (2018) argued that Business education is an aspect of learning that prepares individuals for roles in business and offers them knowledge about business that is a programme of instruction that consists of two parts, namely office education and general Business education. Business education programme refers to a tripartite programme of instruction which prepares the recipient or the learner to be a teacher, an operator or to be selfreliant (Okiridu, 2017). The author further expressed that Business education which is offered at the universities and colleges of education is concerned mainly with the development of relevant and saleable skills and knowledge that would enable an individual to function effectively in the world of work. Iwu (2016) opined that business education is a course of study that equips the individual with the occupational skills and knowledge that will enable him/her fit into a job and find satisfaction in the labour market. Nwokike et al. (2018), described Business education programmed is concerned with teaching the skills, attitudes and knowledge necessary for a successful career in office and business world.

Economic Security is related to income of natural person earned through work. Economic security issues resulting from loss of employment are an important factor which generates political tension and public security concerns. Tatiana et al. (2015) posited that economic security means any requires, an assured basic income, usually from some type of employment. In Nigeria, specifically Kwara State, Business education programme has helped to improve economic security through entrepreneurship development. For instance, a study by Olanrewaju et al. (2018) found Business education enables individuals to acquire knowledge and skills necessary for entrepreneurship and business management; this, in turn, foster economic growth, leading to job creation and improved the economy and standards of living in society at large. When people have access to employment opportunities and can provide for their basic needs, they are less likely to resort to criminal activities or other forms of insecurity.

The contribution of Business Education programme for attainment of economic security cannot be overemphasized. Business education programme enhances entrepreneurial skills of individuals, promotes self-employment and reduces poverty, thereby enhancing economic security. According to Okoye and Umezuluike (2014), Business education is part of vocational education programme which inculcates in individuals business competencies, skills, attitudes, knowledge and understanding necessary to perform and progress effectively in the business world. As a designed programme of instruction, it prepares people for jobs requiring specialized training. In higher education institutions in Kwara State and elsewhere, Business education continues to be a valuable tool in an academic programme. It is a programme designed to empower students with educational and business competencies needed to effectively cope with the challenges in the world of work. Hence, the study focuses on the Assessment of Business Education Programme for Attainment of Economic Security Public Institutions in Kwara State.

Statement of the Problem

The assessment of Business Education programme for attainment of economic security in public institutions in Kwara Sate is an important issue that requires attention. Being that the major objectives of the programme is to prepare its recipients towards acquisition of practical knowledge, skills, competences, values and attitudes that are germane to the individual life and professional career. Surprisingly, it is observed that there are ever-increasing problems in the society ranging from vandalism, societal degradation, benedicts, prostitutes, burglaries. The root causes of these problems are emanated from Nigerian Youth of which Business Education students are involved. James (2017) concluded that nation's industrialists are becoming increasingly skeptical and worried over the products of Business Education programmes as they appear to be unemployable, half-baked with falling standard. It is believed that if these ugly situations are not addressed, it would be difficult for graduates of Business education programme to be employable by either private or government. As a result of this, the researcher is prompted to carry out a study on assessment of Business Education programme for attainment of economic security in public institutions in Kwara State, Nigeria.

Purpose of the Study

The main purpose of this study is to assess Business Education programme for Attainment of economic security in Public Institutions in Kwara State, Nigeria.

Specifically, this study sought to:

1. Find out the impact of Business Education programme for Attainment of economic security in public institutions in Kwara State, Nigeria.

Research Question

A research question was raised to guide the study:

1. What are the impacts of Business education programme for Attainment of economic security in public institutions in Kwara State, Nigeria?

Research Hypotheses

One hypotheses was formulated which was tested at 0.05 alpha level.

1. There is no significant difference in the mean rating of male and female respondents on the impact of Business Education programme for attainment of economic security in public institutions in Kwara State, Nigeria.

Methodology

The design for the study was descriptive survey. The study was carried out in Kwara State. The population for the study consisted of 82 Business educators in public institutions in Kwara State. Kwara State has seven public institutions offering business education programme namely; University of Ilorin, Ilorin (10 Business Educators), Kwara State University, Malete (15 Business Educators), Al-Hikmah University Ilorin, Ilorin (9 Business Educators), National Open University, Ilorin (6 Business Educators), Kwara State College of Education, Oro (13 Business Educators), Kwara State College of Education , Ilorin (18 Business Educators) and Kwara State College of Education (T), Lafiagi (11 Business Educators). Since the population of this study is not too large and manageable. Hence, the whole population was used to elicit response from the respondents.

The instrument titled Business Education Programme for Attainment of Economic Security Questionnaire (BEPAESQ) was developed by the researcher to collect data for the study. The instrument consisted of 12 items measured on a five-point rating scale of Strongly Agree (SA = 5 points), Agree (A= 4 points), Undecided (UD = 3 points), Disagree (D = 2 point) and Strongly Disagree (SD = 1 point). The instrument was divided into two parts: A and B.

Part A of the instrument collected personal information of the respondents while part B addressed research question. The instrument was face-validated by three experts from the Department of Business Education, Faculty of Education, Al- Hikmah University, Ilorin which corrections were accordingly effected. The reliability of the instrument was determined through application of KuderRichards formula (K-R 21) and a reliability coefficient of 0.81 was obtained. The instrument was considered reliable based on the reliability value obtained. The instrument was administered through direct contact with the respondents the whole 82 copies administered were retrieved and used for analysis. The research questions were answered using mean and standard deviation while t-test inferential statistics was employed to test the null hypotheses at 0.05 level of significance.

In answering the research questions, any mean found between 3.0 and 5.0 was interpreted as Agree (A) while mean below 3.0 was interpreted as Disagree (D). The standard deviation was also employed to indicate how scattered or close the opinions of respondents are around the mean. Where the Standard Deviation was high, the individual responses varied greatly, where the Standard Deviation was low, and the respondents were taken to be close in their opinions. Null hypothesis was rejected where p-value was less than 0.05 level of significance, hypothesis was not rejected where p-value obtained was greater than or equal to 0.05.

Results

Table 1: Mean Ratings of Respondent on the impact of Business Education Programme for Attainment of Economic Security (N=82)

S/N	Items Statements	Mean	SD	Remarks
1	Business Education provide gainful employment	3.87	1.16	A
2	It prepare it's recipients for self employed	3.10	0.93	A
3	It provides information for its recipients to be well engaged in economic activities	3.02	0.26	A
4	It prepare it's recipients for self sufficient	3.55	0.21	A
5	It help it's recipients to be employer of labour	3.15	0.18	A
6	It prepare it's recipients for self-sustainability	3.19	1.21	A
7	It promotes the standard of living of Business education graduates.	3.55	0.21	A
8	It increases Business education graduates purchasing power	3.05	0.16	A
9	It inculcate creativity among it's recipients to promote socio-economic stability	3.32	0.998	A
10	It develops self-sustainable among it's recipients	3.55	0.42	A
11	It increase national gross domestic product (GDP) through the business establishments	3.13	0.22	A
12	It prevent substandard products importation from another country	3.47	0.94	A
	Weighted Average	**3.33**	**0.57**	**A**

From Table 1, items 1-12 had mean scores above the cut-off point of 3.0, indicating agree. Therefore, respondents agree that business education programme greatly impact the attainment of economic security. The standard deviations of the respondents are low and not far from one another, it means that the respondents' assessment of business education programme are closely related.

Hypothesis Testing

Hypotheses was tested using t-test at 0.05 level of significance.

Ho_1: There is no significant difference in the mean rating of male and female respondents on the impact of Business education programme for attainment of economic security in public institutions in Kwara State, Nigeria.

Table 2*:* Summary of t-test of the difference in the mean ratings of male and female respondents on the impacts of Business education programme on attainment of economic security for socio-economic stability in public institutions in Kwara State, Nigeria.

Group	N	Mean	SD	T	DF	P-value	Decision
Male	58	3.41	0.46	2.53	80	0.31	NS
Female	24	2.49	0.31				

P>0.05

Table 2 shows t-test calculated and p-values for items 1-12 have its p-value greater than 0.05. Since all the items have their p-values greater than 0.05, there exist enough evidence not to reject the null hypothesis. It therefore implies that there is no significant difference in the mean ratings of Business

Educators regarding Business Education Programme for attainment of economic security based on their gender.

Discussion of Results

Result in Table 1 shows that Business Education programme greatly impact the attainment of economic security. This study is in agreement with findings of Iwoyah (2023) describe Business education as a course that aims to prepare competent, dynamic and skilled business teachers, office workers, and plays an important role in the development of national economies by providing students with the knowledge to compete comfortably at work. Also, this finding corroborate with earlier findings of Ajoma (2021) that Business education provides graduates with business skills and economic competencies required to advance a business career or establish a commercial enterprise. Business education programme greatly impact the attainment of economic security by providing students with necessary skills to function at work place and provision knowledge to become gainfully employed. Result in Table 2 reveal that there is no significant difference between responses of male and business educators in regards to impact of business programme for attainment of economic security. These findings is in consonance with the findings of Enyil (2020) espouses that there is no significant difference between the response of male and business educators in regards to contributions of business programme in promoting economic development. Business education is a structured and planned process that trains individuals to make suitable career decisions and reduces personal insecurity and loss of expenditure of resources on education and training for attainment of economic security.

Conclusion

The purpose of this study was to assess Business Education programme for attainment of economic security in public institutions in Kwara State. Data were collected, analyzed and interpreted. Based on the findings of the study, it was concluded that Business Education programme greatly impact the attainment of economic security through provision of knowledge for self-employment and preparation of recipient for self-sustainability.

Recommendations

Based on the findings of this study, the following recommendations were made:

1. Business education programme should be more practical oriented by providing business education graduates with small loan to practice what they have been taught while in school.
2. The Business education curriculum should be redesigned to incorporate business related technology components which would guide the students to earn their living through online business activities.
3. Students of Business Education should be trained by Lecturers in basic skills capable of equipping them with appropriate ability to set up ventures of their own as it will boost the economic growth of the nation and facilitates economic security.

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PHYSICO-CHEMICAL ANALYSIS OF NIGERIAN ESCRAVOS AND RUSSIAN URALS CRUDE OILS AS USEFUL PETROLEUM FRACTIONS

[1]Abubakar Muhammad Birnin Kebbi, [2]Abdullahi Muhammad Sokoto, [3]Mamuda Muhammad[c] and [4]Misbahu Ladan Mohammed
[1]Department of science Technology, Waziri Umaru Federal Polytechnic, Birnin Kebbi, Nigeria;
[2]Department of pure and Environmental chemistry, Usmanu Danfodiyo University, Sokoto, Nigeria;
[3]Department of Mechanical Engineering, Usmanu Danfodiyo University, Sokoto, Nigeria;
[4]Department of Energy and Applied chemistry, Usmanu Danfodiyo University, Sokoto, Nigeria

[1]Mohammed, M. L., Phone Number: 080-32303517, E-mail: Misbahu.ladan@udusok.edu.ng
[2]Sokoto A. M., Phone Number: 070- 34525732, E-mail: mohammed.abdullahi@udusok.edu.ng
[3]Mamuda, M., Phone Number: 080- 33911022, E-mail: mamuda.muhammad@udusok.edu.ng
[1]Muhammad, A.B., Phone Number: 080-30537838, E-mail: Muhammad.aminu@udusok.edu.ng
[1*]Birnin Kebbi A. M., Phone Number: 080- 69759169, E-mail: abumammani@yahoo.com

Abstract
A comparison was made between the physicochemical properties of Escravos and Russian Urals crude oils. Properties studied were specific gravity; kinematic viscosity (3.04±0.032) for Escravos while urals crude oil has viscosity of (8.42±0.01), pour point, and sulfur content. API gravity of Escravos oil obtains was (33.50±0.31) while Urals has (31.74±0.01). Escravos oil had lower density, viscosity, and sulfur content compared to Russian Urals oil. However, sulphur content of (0.18) was recorded for Escravos which is lower compared to (1.32± 0.058) for Urals. Escravos oil is lighter and sweeter while Russian Urals oil is heavy and sour. Russian Urals has more heavy hydrocarbons. This research provides insights into the physico-chemical characteristics of the two crude oils, aiding in their processing and utilization in industries.
Keywords: Physico- Chemical, Nigerian Escravos, Russian Urals and Crude Oils.

Introduction
With the rise in energy demand, the issue of energy security remains a prominent concern for nations reliant on fossil fuels such as petroleum. It is projected that energy consumption will experience a 50% increase by the year 2050 (Abarasi and Joseph, 2018). Petroleum serves as the primary source for commonly utilized transportation fuels, including kerosene, gasoline, petrochemicals, and diesel. The proportionate distribution of these fuels, derived from crude oil, is contingent upon their respective compositions (Ben, 2023). Crudes of a lighter nature tend to yield hydrocarbon compounds of lesser complexity, whereas heavier crudes yield compounds of greater molecular weight (Muhammad *et al.*, 2018). Nigeria exclusively produces high-value, low-sulfur-content light crude oils, encompassing Antan Blend, Bonny Light, Brass Blend, Escravos Light, Forcados Blend, IMA, Odudu Blend, Pennington Light, Qua-iboe Light, and Ukpokiti. The country possesses a maximum crude oil production capacity of 2.5 million barrels per day. Nigeria holds the top position in Africa and is ranked sixth globally (NNPC, 2021; Abarasi and Joseph, 2018; Abrasi et al., 2014). Russia produces several different types of crude oil, but its main export blend is Urals, which is medium sour crude (Ramasamy,2019). Other grades include Siberian Light, Sokol, e. t.c. The aim of this study is to investigate the physicchemical properties of the two crude oils in order to enhance their production and utilization.

Materials and methods

Sample Collection

The samples used for this research work consist of Russian Urals and Escravos crude oils obtained from Kaduna Refinery and Petro-Chemicals Complex (KPRC) Kaduna state, Nigeria. All the samples were kept in air tight Jerri cans for further analysis.

Physicochemical analyses

The physic-chemical properties two crude oil samples were characterized using standard ASTM methods. These include Kinematic viscosity (ASTM D445) API gravity (ASTM D4052) flash point (ASTM D93), pour point (ASTM D97), sulphur content (ASTM D4294), total acid number, TAN (ASTM D664), aniline point (ASTM D611).

Distillation experiment

The Escravos and Russian Urals oil samples, were respectively distilled at atmospheric pressure, and fractions consisting of naphtha was distilled at a temperature between (25 -175^oC), kerosene was distilled at a temperature between (175 -230^oC), gas oil (230 -330^oC), and lube oil (330 400^oC) were collected as fractions (Muhammad *et al.*,2018, Robinson, 2016). The material left in the distillation flask after the last drop at 400^oC was collected and weighed as atmospheric residue. The weight percent of each fraction was calculated relative to the 100g of the oil distilled.

Results and discussion

Physicochemical of the samples

The physico-chemical properties of Escravos, and Urals crude oil samples are displayed in Table 1, encompassing specific gravity, pour point, flash point, fire point, API gravity, and viscosity. Escravos crude oil showcases a specific gravity of 0.85±0.01, API 33.50±0.31, viscosity at 40^oC of 3.04± 0.03, sulfur 0.18±0.01, pour point 7.00±0.00, flash point 59.06±0.02, and fire point 256.00±0.61. These findings exemplify that the crude oils, particularly Escravos, possess light and sweet attributes, which are characteristic of Nigerian crude oil (Muhammad *et al*., 2018; Aremu, 2019).The Russian Urals crude oil demonstrates a specific gravity of 0.86±0.005, an API of 31.74±0.01, a viscosity of 8.42±0.01, a sulfur content of 1.32±0.058, a pour point of 9.04±0.037, a flash point of 65.31±0.31, and a fire point of 275.00±2.52. This outcome clearly indicates that the Russian Urals crude oil is comparably heavy and sour, with a kinematic viscosity of 8.42±0.01, which almost twice that of Escravos crude oil is. The values obtained from Russian Urals particularly the viscosity and API values, reveal that it has heavy and sour characteristics, and high sulfur content compared to the Escravos crude oil. However, the viscosity value of 8.42±0.01 of the Urals suggests that it is significantly heavier compared to the Escravos (Speight, 2014; Lavicorp, 2023). Comparing the two groups of oils it shows that Escravos possesses a notably lower kinematic viscosity, and higher pour point in comparison to Urals. This clearly demonstrates that Escravos crude oil is lightweight oil and possesses a waxy nature (Iriwilo *et al*., 2016).

Table1: Physico-Chemical properties of Escravos and Urals crude oil samples

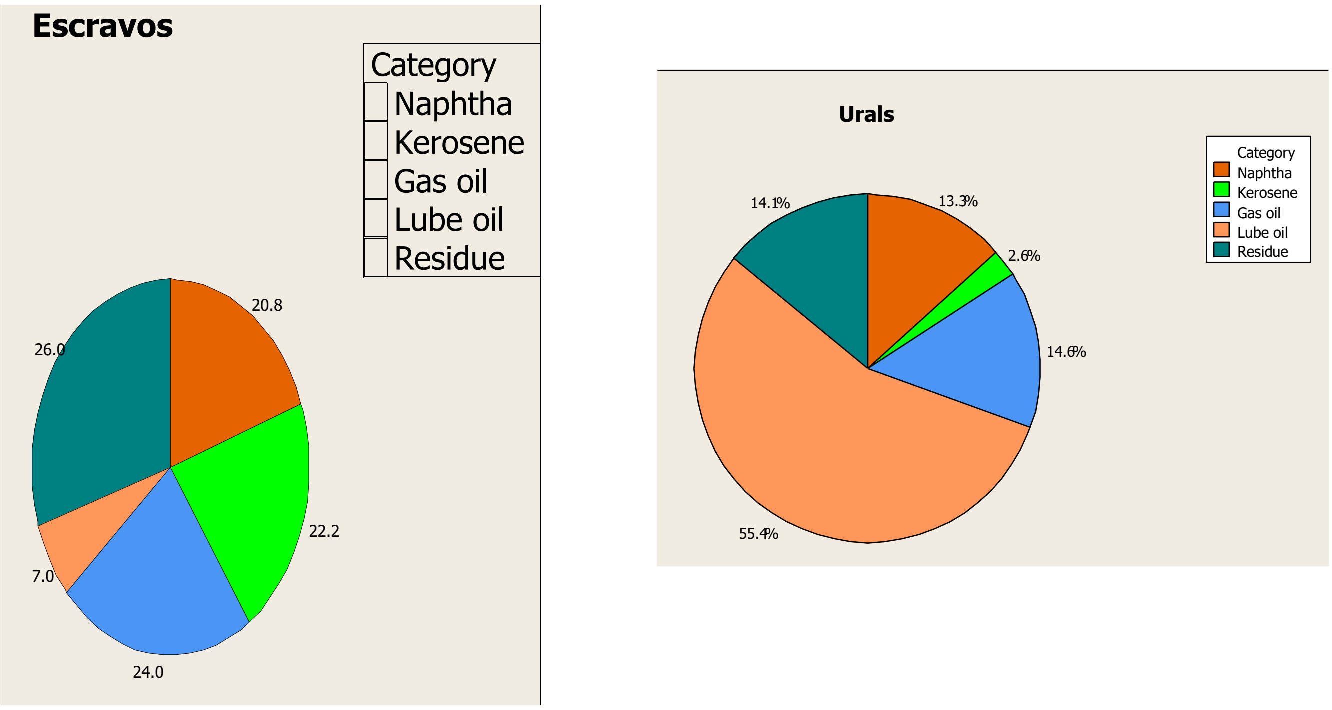
Parameter	Escravos	Urals
Specific gravity	0.85±0.01	0.866±0.005
API gravity	33.50±0.31	31.74±0.01
Viscosity at 40^oC(cSt)	3.04±0.032	8.42±0.01
Sulphur (w %)	0.18±0.01	1.32±0.058
Pour point (^oC)	-3.00±0.00	-9.04±0.037
Flash point(^oC)	59.06±0.02	65.31±0.31

Fire point (°C)	256.00±0.61	275.00±2.52

Results were presented as mean, ± standard deviation of triplicate analysis.

Result of Distillation Experiment

Figure1 (a and b) shows the result of distillation fractions obtained from Escravos and Russian Urals crude oils in weight percent. The results were presented in Figure1 (a and b), showing the yield of fractions for the two sample of crude oils. The result highlighted that Escravos has significantly higher naphtha (20.8%), kerosene (22.2%), gas oil yields (24.0%), and lube oil (7.0%) and residue has (26.0%). However, Urals has the highest yield of lube oil (55.4%) compared to Escravos (7.0%). Going by the result, the Escravos is dominant in the residual (26.0%) content while Urals is dominant in lube oil.



(a) (b)

Figure1.Yields of fractions from the distillation of Escravos and Russian Urals crude oils presented as pie charts.

Conclusion

Investigation was carried out by comparing Escravos and Russian Urals crude oils producing useful petroleum fractions. Physico- chemical properties of the oils was investigated and tailored towards producing some useful fractions of petroleum. The physico-chemical properties analyzed revealed that kinematic viscosity of Escravos oil is lower (3.04±0.032) to that Urals (8.42±0.01), API gravity of Escravos oil obtains was (33.50±0.31) while Urals has (31.74±0.01). However, sulphur content of (0.18) was recorded for Escravos which is lower compared to (1.32± 0.058) for Urals. physico-chemical properties of Escravos and Russian Urals heavy crude oils was established. Five Fractions were obtained for the distillation process carried out at various temperatures. Fractions such as naphtha, Kerosene, gas oil, lube oil and residue were obtained.

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ORGANIZATIONAL POLITICS AND EMPLOYEE'S SATISFACTION/ ENGAGEMENT

Ikpechukwu Jonathan Nwokwu
School of Business Studies and Management Technology,
Federal Polytechnic of Oil and Gas, Bonny
nwokwuikpechukwu@gmail.com

Livinus Achi Kalu,
Department of Petroleum Marketing and Business Studies,
Federal Polytechnic of Oil and Gas, Bonny
livinusachikalu@yahoo.com

Evelyn Irorobire Alabintei-Ignis
Department of Business Administration and Management,
Federal Polytechnic of Oil and Gas, Bonny

Abstract
The problem of organizational politics has been an enigma for decades especially in public organizations and still inevitable in every organizational setting. Yet, little has been known regarding its impact on employee's satisfaction and engagement. Therefore, this study analyzed the impact of organizational politics on employee's satisfaction and engagement. Using Taro Yamani formula, the study made use of 154 participants, comprising of both academic and nonacademic staff of Federal Polytechnic of Oil and Gas, Bonny Island, Rivers State. The participants consists of 81 male and 73 females, age ranged between 25 to 56 years with mean age of 30.92 and standard deviation of 5.24. However, perceived organizational politics scale, Short Index Job Satisfaction Scale, and Utrecht Work Engagement Scale were used to collect data from the participants while Pearson product moment correlational statistical analysis was employed to analyze the data. The result of the Pearson Moment Correlation Analysis revealed that organizational politics has a significant negative relationship with employee satisfaction (r=71;p<.05) and employee engagement (r=-78;p<.05). In line with the findings the researchers recommended that: (i) management should ensure that employees are fairly treated and compensated according to their performance as this will make employees feel appreciated and be more willing to give their best to the organization. (ii) The ministries in-charge of public organizations should make sure there is strict enforcement of rules and regulations so that the directors or heads of public organizations will not feel they can do whatever they like without reprimand.
Keywords: Politics, Employee, Satisfaction, Engagement and Favouritism

Introduction

An important factor which affects the performance of employees at work is perception of organizational politics. Politics is a common phenomenon of almost every organization. It is unlikely to have a politics-free organization because organizations are social entities where employees make efforts individually and in groups for valued resources, struggle for power and positions, involve in conflicts and its resolution and execute different influential tactics to get the benefits and serve their self or individual interests (Ogwuche, 2014). Therefore, organizational politics is a severe problem which are faced by every organization both public and private sectors. Karen (2014) opined that organizational politics is the pursuit of individual agenda and self interest in an organization without regard to their effect on the organizations efforts to achieve its goals or objectives.

According to Ogwuche (2014) organizational politics represent deceitful behaviour of employees toward the work environment for personal interest which may not be in harmony with group and organizational objectives and subsequently may have effect on employee morale. Problem of organizational politics may include; unqualified employees in a strategic position, wrong decision making, organizational conflict, counter-productive behaviour, dissatisfaction and employee turnover intention (Karen, 2014). Unqualified employee may get appointed to hold a strategic position or underperformed employees may be promoted in an organization provided he/she understands the devious behaviour to get it. This can affect the organizational culture, perceived citizenship behaviour and organizational justice within a work environment. The result of lack of citizenship behaviour and fair justice in any given organization may affect employee engagement and satisfaction as well.
However, politics can create an unhealthy, unproductive and toxic work environment which makes it difficult for workers to focus on their job, leading to decreased satisfaction and engagement among employees. In addition, it can lead to reduced productivity and creativity, as well as increased stress and conflict by creating an atmosphere of fear and anxiety which can make it difficult to feel comfortable and motivated at work. Ultimately organizational politics can have a negative impact on employees and the organization as a whole.

Statement of the Problem

It is a leading assumption that organizational politics is omnipresent yet highly detrimental to those who presume that success is derived through their competency, efforts and commitment towards the organization (Landells & Albrecht, 2017). This viewpoint led scholars to consider organizational politics as troublesome and self-serving (Lampaki & Papadakis, 2018), and as well interrupts the proper functioning and efficiency of the organization, thereby needs to be eliminated in the workplace (Sambrook & Herrmann, 2018). However, contemporary researchers have undertaken efforts to balance the scales by investigating the positive effects of politics on employees as well as the organizations they work (Malik et al., 2019) but alternately, it is essential to be conscious of the detrimental effect of organizational politics on employee in order to diminish its unfavorable outcome so as to foster employee performance. Hence, this study tends to answer the following questions:

1. Is there any significant relationship between organizational politics and employee satisfaction?
2. Is there any significant relationship between organizational politics and employee engagement?

Aim and Objectives

The main purpose of this study is to investigate the impact of organizational politics on employee satisfaction and employee engagement but specifically, the objective of this study is to find out:

1. To investigate the relationship between organizational politics and employee satisfaction
2. To ascertain the relationship between organizational politics and employee engagement

Hypotheses

1. There will be a significant negative relationship between organizational politics and employee satisfaction
2. There will be a significant negative relationship between organizational politics and employee engagement

Literature Review

Theoretical Review

Expectancy theory was used to explain the nature of relationship between the variables and understanding this theory will facilitate organizations to get a better insight into organizational political behaviour.

Expectancy Theory (Vroom, 1964)

Vroom expectancy theory of motivation suggested that employees tend to be motivated to perform or repeat a particular behaviour when they believe that their action or effort will lead to an expected outcome. Base on this assumption, the individual is satisfied when his effort are relatively proportional to his expected reward but the case whereby the individual chooses between options which involves certain outcomes then the behaviour will be affected not only by his preferences but also the degree to which he believes these outcomes to be possible. However, this theory is based on performance-to-outcome expectancy relationship and when this relationship flow is bridged by any factor, the individual tends to reduce effort and effectiveness. Therefore, organizational politics tries to affect the normal flow of perceived performance outcome relationship in an organization to the extent that the employee perceives that their input or performance may not be clearly proportional to outcome in terms of salary increment and promotion. This may affect the employee satisfaction and their motivation to perform adequately since the desired outcome is not proportional to performance and as well may perceive the workplace as toxic which may affect their level of engagement.

Empirical Review

Impact of organizational politics on employee satisfaction

Faye and Ye (2014) to identify the impact of organizational politics on organizational citizenship behaviour and organizational commitment, using 125 employees working in diverse organizations in Senegal, the study found that employees who perceived high level of organizational politics were less satisfied with their job and reported lower level of organizational citizenship behavior and organizational commitment. Studies carried out in the public sector have similar results with those done in the private sector. Political activities largely impact employees' job satisfaction because they stimulate and fuel negative reactions within an organization especially when organizational justice is also affected. When employees perceive political activity in employee salary increment or promotion, their feelings about work environment will negatively change drastically. Perceived politics in salary and promotion policies will reduce the level of employee satisfaction in workplace. Employees react negatively if it is seen that the pay system is based on political relationship (Muhammad, Rizwan & Mudassar, 2009). Another study carried out by Aino and Sini (2009) revealed that when politics is involved in salary decision-making, it causes reduction in employee satisfaction and effectiveness of the organizational system. Harris (2004) carried out a study to analyse the effect of organizational politics on employees' job satisfaction. Their study showed that organizational politics had a negative effect on employee job satisfaction.

Impact of Organizational Politics on Employee Engagement

Mohamed and Helen (2021) looked at the impact of organizational politics on employee turnover intention in hotels and travel agencies in Egypt. In other to examine organizational politics and its negative impact on employee performance and organizational outcome, they investigated the correlation between the three dimensions of organizational politics and employee turnover intention. The study adopted a quantitative methodology and as well-made use of 20 travel agencies and 20 five-star hotel located in Cairo Egypt which derived a total sample of 250 participants. However, the study also made use of Pearson correlation statistical analysis and concluded that there is a significant positive relationship between organizational politics and turnover intentions. Omowunmi (2019) in one of their studies theoretically examined the impact of workplace politics on organizational development. They explored the effect of politics on workplace relationship and its impact on effective and efficient service delivery in various organizations and as well reviewed some perceived political practices in filling strategic positions and decisions making which can drive the affairs of an administrative system amidst interpersonal relationship, lobbying and interference of different phases in organizations. The study also concluded among others that politics influences decision making as well as organization development and employee performance. Donald, Bertha and Lucia (2016) argued that in as much as organizational politics have positive influence on employee engagement, if not well managed and minimized can lead to tension in the organization which may result to low employee engagement leading to lesser productivity.

The Job Demands – Resource theory (Bakker & Demerouti, 2014) provides a potentially useful theoretical framework which examines the association between organizational politics and engagement. Consistent with the Job Deman-Resource theory, Crawford et al (2010) Metaanalysis provided evidence of a significant negative association between organizational politics and engagement. Hu (2010) in one of his studies attempted to discover the effect of job insecurity which has been stated to be a factor in the relationship between organizational politics and employee engagement. He found that perceptions of organizational politics have a significant negative relationship with both affective and normative employee engagements. He also discovered in the same study that there is a positive relationship between perceived organizational politics and continuance employee engagement. Armstrong (2009) also explored the correlation between organizational politics, employee engagement and employee performance. He demonstrated that there is a relationship between the employee engagement and employee performance, what is not clear from his study is if engagement can be influenced by organizational politics in an organization.

Methodology

In the quest to explain the relationship between these variables, survey research design was adopted and using Taro Yamane formula this study made use of 173 participants from a total population of 388 employees, comprising of both academic and non-academic staff of Federal Polytechnic of Oil and Gas, Bonny Island, Rivers State. A total of 173 questionnaires were distributed, 169 were retrieved while 154 surveys were valid for the final data analysis. In other to maintain reliability and validity, this study used pre-tested scales from previous researchers. Kacmar and Carlson's (1997) 15-item scale which is rated on a 5 point likert scale (1 = strongly disagree to 5 = strong agree) was used to measure organizational politics, Brayfield and Rothe (1951) 5 –item scale was used to measure employee satisfaction while Schaufeli, Bakker and Salanova (2006) 9- item Utrecht Work Engagement Scale which ranges from 1 (never) to 6 (always) was used to measure employee engagement. However, the hypothesis will be tested using Pearson Product Moment analysis.

Analysis and Result

Table 1: showing the relationship between organizational politics and employee satisfaction

		Organizational Politics	Employee Satisfaction
Organizational Politics	Pearson Correlation	1	-.710**
	Sig. (2-tailed)		.000
	N	154	154
Employee Satisfaction	Pearson Correlation	-.710**	1
	Sig. (2-tailed)	.000	
	N	154	154

**. Correlation is significant at the 0.05 level (2-tailed).

The result of the table 1 above shows that there is a negative significant relationship between organizational politics and employee satisfaction. (r = -.71, p< .00).

Table 2: showing the relationship between organizational politics and employee engagement

		Organizational Politics	Employee Engagement
Organizational Politics	Pearson Correlation	1	-.783**
	Sig. (2-tailed)		.000
	N	154	154
Employee Engagement	Pearson Correlation	-.783**	1
	Sig. (2-tailed)	.000	
	N	154	154

**. Correlation is significant at the 0.05 level (2-tailed).

The result of the table 1 above shows that organizational politics has a negative significant relationship with employee satisfaction. (r = -.78, p< .00).

Summary of Findings

At the probability level of p<.05, it was discovered that organizational politics has a significant negative relationship with employee satisfaction. Therefore, the hypothesis one (1) which stated that “There will be a significant negative relationship between organizational politics and employee satisfaction” was accepted. This suggests that that than increase in the level of political activities in an organization causing a perception unfair treatment among employee leads to a decrease in employee satisfaction. Similarly, at the same level, the second hypothesis which stated that “There will be a significant negative relationship between organizational politics and employee engagement” was also accepted. This also suggests that that the more managers or directors engage exercise political favouritism as part of organizational culture in both promotion and other policy leads to reduction in employee level of engagement.

Discussion

This study investigated “the impact of organizational politics on employee satisfaction and engagement”. From the result in **table 1,** it was discovered that hypothesis one, which stated that “there would be significant negative relationship between organizational politics and employee satisfaction” was accepted. This is in agreement with the findings of Aino and Sini (2009); Harris (2004); and Faye and Ye (2014), whom in their various studies suggested that when politics is involved in salary decision-making, it affect the organizational culture, creates a perceived injustice or unfairness among employees which in terms causes reduction in employee satisfaction and effectiveness. In the same vein, the hypothesis two (2), which stated that “there would be a significant negative relationship between organizational politics and employee engagement” was also accepted. The findings of this study is related to assertion of Armstrong (2009), and Hu (2010) and Omowunmi (2019), who in their various studies suggested that organizational politics negatively influence employee engagement which leads to increase in turnover intention. However, the findings were not in agreement with the findings of Donald, Bertha and Lucia (2016), Prerna, Nikhat and Srabasti (2014), and Mohamed and Helen (2021) who believes that a positive correlation exist between organizational politics and employee engagement. Yet, their findings still suggested that if organizational politics is not well managed and minimized can lead to tension in the organization which may result to low employee engagement leading to lesser productivity, this shows that the positivity of organizational politics on employee engagement is highly dependent on the management and severity.

Implication of the study

This study has revealed a negative impact of organizational politics on employee satisfaction and employee engagement. This exposes the need for organizational managers, human resource managers, directors of public and private organizations to minimize workplace politics especially in salary and promotion policy as this will help foster fairness, justice and a friendly and stressfree work environment which can promote employee satisfaction and engagement.

Conclusion and Recommendation

This study concludes that organizational politics creates a toxic work environment which negatively effects employee satisfaction and engagement and in line with the conclusion, this study recommends that:

1. Organizational management should ensure that employees are fairly treated and compensated according to their performance as this will make employees feel appreciated and be more willing to give their best to the organization.
2. The ministries in-charge of public organizations should make sure there is strict enforcement of rules and regulations so that the directors or heads of public organizations will not feel they can do whatever they like without reprimand.
3. The management should provide good working conditions, free from political favoritism and enforce justice and citizenship behaviour which will make the employees feel motivated, satisfied and enhance engagement in their place of work.

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INFORMATION SYSTEM ARCHITECTURE AND ORGANIZATIONAL AGILITY OF CHRISTIAN ORGANIZATIONS IN RIVERS STATE

Nwibaedee, Letam
Employment Relation and Human Resource Management Department,
Ignatius Ajuru University of Education Port Harcourt, Rivers State
Corresponding Email: letamnwibaedee@gmail.com; 08035433668

Abstract
This study examined the relationship between information system architecture and organizational agility of Christian organizations in River's state. The objective of the study was to examine the extent to which dimension of the information system architecture such as leadership management system and knowledge management system can influence organizational agility. Two research questions and two hypotheses were formulated in the study. The study adopted a purposive sampling research deign. Data were collected from the 15 Christian organizations in River's state. The sample Size of 240 respondents was drawn from the managers which in ministries are called General overseer, Human resource officers, accounting officers, Admin officers, technical officers of the selected Christian organizations. Based on this premise this study adopted census technique. A structure questionnaire was used to elicit data from the respondents. The reliability of the instrument was ascertained using cronbach alpha at 0.7. The data collected was analyzed using descriptive statistic such as mean, standard deviation: while the formulated hypotheses were tested using Spearman Order correlation Coefficient (rho). The findings revealed that there was a significant relationship between information system architecture and organization agility. Among others, based on the findings. It was concluded that from this study that information systems architecture has a positive impact on organizational agility. The study recommended among other things, that the pastor of the Christian organizations should carry out soul winning on weekly basic for the growth of the church and Christian leaders should recognized house caring fellowship as a tool that provide social service.

Keywords: Information System Architecture, Organizational Agility, Leadership Management System, Knowledge & Information System.

Introduction
Organizations need to exhibit characteristics of agility in order to stay ahead of their competitors, and to even survive in dynamic environments. One major concern for organizations is how to develop and implement Information Systems for their agility. However, information system are mostly regarded as a black-box related to organizational functions and structures. For this reason, organizations tend to overly spend their resources to change whole IS instead of one component that causes problems, or even making a good diagnosis. Amos (1998) defines agility as "the nimbleness of a company to quickly assemble its technology, employee, and management via a communication and information infrastructure in a deliberate, effective, and coordinated response to changing customer demands in a market environment of continuous and unanticipated change" in the manufacturing context. Meyer (2001) stresses that organization should "make decisions fast, change direction nimbly, and figure out when to enter and exit markets". Ashrafi et al. (2005) mention, "operational agility is a catalyst to enforce quality, cost effectiveness, and delivery, thereby meeting organizational objectives." Haeckel's adaptive enterprise framework (Haeckel, 1995, 1999) brings an interesting point, even though he does not say 'agility' explicitly. He emphasizes the sense interpret-secide-act (SIDA) model rather than make-and-sell model for organizations to be an adaptive enterprise in dynamic environments. The SIDA model based on John Boyd's observe orient decide-act (OODA) model provides a way to analyze organizational behaviors to be agile through understanding their capabilities and resources from sensing

the surroundings to interpret and decides to act. The field that lethally requires agility is a warzone as John Boyd studied for the U.S. air force. According to him, a pilot should observe her/his surroundings, orient in a right direction, and decide accordingly to act quickly. This process is cyclical. Once s(he) makes a mistake in one part or delays this process, (s)he possibly confronts an irrevocable situation. Extending this idea for information systems related to organizational agility, and considering the definitions of agility provided in the literature, we think that major ways of information system to help organizations in achieving agility are: 1) to perceive surroundings through collecting data, 2) to process the data into information or knowledge so that they can be used for organizations, and 3) to respond properly. In addition, IS should assist organizations 4) to (re)align their resources in a timely manner if necessary. To operate this process cyclically and continuously, organizations need fundamental capability including learning to support four above activities (Seo & La Paz, 2008). Using these components of IS as a starting point to assess agility, we will analyze the impact of eClasSkeduler in the organizational agility of executive education unit (EEU).

Organizational agility is perceived as an outcome or a benefit of alignment (Sessions 2007; Tallon & Pinsonneault 2011). From the perspective of the senior-most IT leader in the last society of information management (SIM) IT trends study, looking at the top 10 IT management concerns of most importance to the organization, alignment of IT with the business ranked number one while business agility ranked number two, clearly stating the importance of achieving and maintaining alignment while dealing with change in increasingly dynamic environments (Kappelman et al. 2013). If the use of an EA is proved to enable alignment, presumably it will also allow the organization to be more adaptive, while still working effectively (Obitz & Babu 2009), and to anticipate future changes in order to be ready for them (Price Water House Coopers, 2008).

Statement of the Problem

The effectiveness of leadership management within Christian organizations in Rivers State can significantly impact their organizational agility (Smith & Johnson, 2020). The management of knowledge resources also plays a crucial role in enhancing organizational agility by facilitating learning, innovation, and adaptation (Brown & Williams, 2018). However, leadership management systems are lacking in Christian organizations. There is a notable gap in the development of relevant skills such as time management, prioritization, strategic thinking, decision-making, and familiarity with job roles to enhance effectiveness at work. Inspiring or motivating team members to be happier and more productive at their jobs poses a challenge, along with difficulties in effectively coaching and mentoring, team-building, team development, and team management. These challenges encompass instilling pride, providing support, fostering effective collaboration, leading large teams, establishing team norms, and navigating transitions when taking over new teams. Integrating information system architecture with organizational agility poses a significant challenge due to difficulties aligning technological infrastructures with agile principles, processes, and cultural norms (Gupta et al., 2018). Many Christian organizations in Rivers State face resource constraints, including financial limitations and a shortage of skilled personnel, which hinder their ability to invest in and implement advanced information systems (Miller & Johnson, 2021). Despite the potential benefits of building communities to improve thinking and information, organizations are often unaware of the value of their corporate information and data stored in their systems. An ICT-based knowledge management system presents challenges due to dissonance between managerial and worker discourse perspectives. To address these issues, this study seeks to fill the knowledge gap by investigating the effects of information system architecture on organizational agility, with a special focus on Christian-based organizations.

Aim and Objective of the Study

The aim of the study was to examine the relationship between information system architecture and organizational agility of the Christian organizations in River's state specifically, it sought to:

1. Determine the relationship between Leadership Management system and Responsiveness of the Christian organizations in River's state.
2. Examine the relationship between Knowledge management system and Flexibility of the Christian organization in River's state.

Hypotheses

H_{O1}: There is no significant relationship between Leadership Management system and Responsiveness of Christian organizations in River's state.

H_{O2}: There is no significant relationship between Knowledge Management system and Flexibility of Christian organizations in River's state.

Review of Related Literature

Concept Information System Architecture

The Information System Architecture (or ISA, for short) represents the structure of the components, their relationships, principles and directives with the main purpose of supporting business. In the 80s, a software architecture and ISA were considered synonymous. But in the 90s emerged the need for manipulating concepts that exceeded the description of how a system was internally built. The Zachman Framework can be considered the first important signal that software architectures were not enough. While software architectures represent internal system details (using, for example, E-R and DFD diagrams) ISA focus on the high-level business processes. Using the "city" as a metaphor, we can use the concept of "IS urbanization" to emphasize the need for models to guide the evolution of IS independently of current technological trends. An ISA can be divided into three levels. Informational (or Data) Architecture represents main data types that support business. Application Architecture – defines applications needed for data management and business support, Technological Architecture represents the main technologies used in application implementation and the infrastructures that provide an environment for IS deployment.

The second architecture level defines the main applications needed for data management and business support. This architecture defines the major functional components of the architecture to guarantee access to the data in acceptable time, format and cost. However, it should not be a definition of the software used to implement the information system. Spewak also proposes a methodology – Enterprise Architecture Planning (EAP) – to define application architecture from informational and business requirements. More recently, several authors have adapted Zachman's framework and Spewak's EAP to better address their needs, including several proposals known as the American Federal Government Joint Technical Architecture and the Treasury Enterprise.

Today it is widely recognized that information systems knowledge is essential for managers because most organizations need information systems to survive and prosper. Information systems can help companies extend their reach to faraway locations, offer new products and services, reshape jobs and work flows, and perhaps profoundly change the way they conduct business. An information system can be defined technically as a set of interrelated components that collect (or retrieve), process, store, and distribute information to support decision making, coordination and control in an organization. In addition to supporting decision making, coordination, and control, information systems may also help managers and workers analyze problems, visualize complex subjects, and create new products. Information systems contain information about significant people, places, and things within the organization or in the environment surrounding it. By information we mean data that have been shaped into a form that is meaningful and useful to human beings. Data, in contrast, are streams of raw facts representing events occurring in organizations or the physical environment before they have been organized and arranged into a form that people can understand and use Laudon, K. & Laudon, J. (2006).

Leadership Management System

A leader delegates task to others or influence others to act and achieve a specified organization objective. Church leadership shows the method of influencing, guiding, and inspiring and persuade followers. Armstrong (2017) describes leadership as exciting people to do their best. In his study, leadership skills inspire others, persuade others willingly to behave differently and clarify action. A leader assigns the task, achieve the task and maintain effective relationships. A leader understands the changing environment, globalization, innovative technology and good management process. According to Carter (2009) Pastoral leadership are activities performed in shepherding God's people and managing operations. Pastors care for the members' spiritual development, motivation and restoration. Priester (2018) espoused that pastoral leadership is vital for sustenance. It is a key to understanding what makes and sustains a church. From the biblical perspective, we have two kinds of leadership, self-confidence leaders and the spiritual leadership with the confidence of God. We can classify spiritual leadership into two, called leadership and Chosen leader. Example of called leader is Moses and chosen leader is Joshua in the bible, although a chosen leader can graduate into a called leader by the reason of dedication, faithfulness and commitment to God words and service, faithfulness is actually the spiritual promotion. Every leader has their different leadership unique style. This explains why we see leaders practice the similar style, but some succeed while others fail. Some combine various styles as situation demands. Church leadership can be purpose driven leadership, servant leadership, personality, charismatic, orientation and transformational leadership. Orientation leadership formed a rescue team, enlightening and solving problem, it is, a selfless sacrifice. Personality leadership tends to motivate everybody around them to believe their idea and vision, and works towards actualizing the goals. Harley-McCaskey (2017) in a four-structure model identified the analyzers, the stabilizers, the persuaders and the controllers.

Knowledge Management System

This is a process in which knowledge is created, acquired, shared, codified and used (Najeeb et al., 2018). It involves manipulation, storage of knowledge (Ikechukwu & Callystus, 2018), exploitation and knowledge assets which is used to achieve the goals of the organization (Rocha et al. 2008) and for efficiency (Neyestani et al, 2013). Knowledge management is used to create organizational intellectual capital. Organizational intellectual capital can in turn be used for creation, storage, sharing, acquisition of individual and organizational knowledge (Monsef et al., 2014). Organizational success depends on the knowledge creation, sharing and application (Neyestani et al, 2013).

Concept of Organizational Agility

The organizational agility is one of the methods for responding to these changes and revolution factors. Indeed, the is a new paradigm for engineering competitive organizations and firms. Business agility is a management concept to cope with the competition, business practices and corporate structures of the twenty-first century. Business (or Enterprise) agility builds upon other concepts in management theory that pertain to firm success in turbulent environments. These concepts include dynamic capabilities (Teece *et al* 1997), market orientation (Kohli & Jaworski, 1990; Narver & Slater, 1990), absorptive capacity (Cohen & Levinthal, 1990; Zahra & George, 2002), and strategic flexibility (Ansoff, 1980; Volberda, 1998; Grewal & Tansuhaj, 2001).

Responsiveness

Responding is the ability of an organization in collaboration with its customers and partners in the business network, to quickly and seamlessly (re) configure combinations of capabilities to shape innovative moves with relative ease (Dove, 2001). This is the ability to recognize transform in addition to quick reaction for recovery (Sharifi et al., 1999). However, proactive behaviour includes plan and improvisation. Also, Proactive initiative refers to aggressive opportunity hunt to give to organizational achievement as well as winning of chances which comes talented. Practical improvisation necessitates the plan along with the employment of innovative approaches toward hunting chances which may deal with coercion (Sharifi et al., 2003). Furthermore, awareness emphasizes the time element in addition to aptitudes in the direction to pick up on or after transform. However, responsiveness can explain as “the ability to react purposefully within an appropriate timescale insignificant event, opportunities, threats, or maintain a competitive advantage.” therefore, organizations require quick re-configurations to adjust with a transform in internal or external transformation to the business atmosphere.

Flexibility

Every organization must need to change the long trend events and realities in their business live and history in order to survive the turbulence of today’s business. Organization must imbibe in herself the flexibility or be swift enough to be change with time and events as it emanates from the environments of such organizations business. An organization is such that has the ability and capability to tackle her environmental turbulence with appropriate actions, adjustment where necessary, Organizations must always plan, learn and unlearn, and consistently change with events and happenings within her business environment is she must thrive and survive. Similarly, Teece & Augier (2009) posits that a company can gain competitive advantage when in possession of resources or competence but without flexibility the returns can be sustained for a short period of time.

Methodology

This research adopts the descriptive research design. The population of the study consists of all the 60 Christian organizations in Rivers State *(CAN Annual Report 2020).* The study area of this research is Port Harcourt metropolis. This study area was chosen because the city has representative of all Christian organizations in Rivers State. This research adopted purposive sampling. Given these facts, the researcher adopted purposive sampling technique. In line with this, researcher purposively chose 15 Christian organizations due to proximity and access to valid information. However, because of the nature of the study, involving different units of the organizations, and the need to generate discriminative data to cover all aspects of the phenomenon, 240 managers which in ministries are called General Overseer (G.O), Human Resource Officers, Accounting Officers, Admin Officer, Technical Officers of selected Christian organizations in Rivers State have been chosen. This implies 16 staff/managers for each organization. This gives a total of 240 staff/managers chosen as the sample size. Based on this premise this study adopted census technique; a census is a study of every unit, everyone or everything, in a sample. Total respondents 240 which was chosen for analysis and questionnaire was distributed to all the 240 respondents in the sample based on census. The survey was assessed by means of Cronbach Alpha Co-efficient (measure of scale reliability), using the Statistical Package for Social Sciences (SPSS). Hence, only the items that returns alpha values of 0.7 and above was considered.

Result and Discussion of Findings
Hypothesis One

H_{01}: There is no significant relationship between leadership management system and responsiveness

Table 1.1: Analysis of the effect of leadership management system on responsiveness

Correlations

			Leadership management System	Responsibility
Spearman's rho	Leadership_Mgt_System	Correlation Coefficient	1.000	.606**
		Sig. (2-tailed)	.	.000
		N	226	226
	Responsibility	Correlation Coefficient	.606**	1.000
		Sig. (2-tailed)	.000	.
		N	226	226

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

The results presented in table 1.1 indicate that there is a significant correlation between leadership management system and responsiveness *($r = 0.606, p<0.01$)*. This answers the first research question whether leadership management system affects responsiveness. Following this finding, the study concludes that there is a significant relationship between leadership management system and responsiveness. Therefore, null hypothesis was rejected. **Hypothesis Two**

H_{02}: There is no significant relationship between knowledge management system and responsiveness

Table 2.2: Analysis of the effect of knowledge management system on responsiveness

Correlations

			Knowledge_Mgt_System	Responsibility
Spearman's rho	Knowledge_Mgt_System	Correlation Coefficient	1.000	.610**
		Sig. (2-tailed)	.	.000
		N	226	226
	Responsibility	Correlation Coefficient	.610**	1.000
		Sig. (2-tailed)	.000	.
		N	226	226

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

Table 2.2 reveals that the Spearman Rho Correlation coefficient is 0.610. This indicates a positive linear relationship between knowledge management system and responsiveness. The pvalue is less than 0.05 means that the correlation test is significant at a p-value of 0.00. Following this finding, the study concludes that there is a significant relationship between knowledge management system and responsiveness. Therefore, null hypothesis was rejected.

Discussion of the Findings
Leadership management system and Organizational agility

The result shows that leadership management system has a positive significance influence on organizational agility. Leadership, predicts higher levels of organization agility. Leaders who exhibit behaviors that create a strong sense of purpose for the organization, encourage employees to challenge assumptions and explore new perspectives, and empower them to lead and resolve issues, are supporting the development of higher levels of organization agility. This factor seems to reflect two elements of leadership behavior, behaving in a way that is values-based and moral, and focusing upon the achievement of organizational goals. Several theories of leadership researched for this study discuss ethics and values as a component of that leadership style, indicating that a factor reflecting values behavior may not be a differentiating point for leadership behaviors and attributes. This finding agreed with Holbeche, (2015) and Worley et al. (2014).

Knowledge management system and organizational agility

The result shows that Knowledge management system has a positive significance influence on organizational agility. knowledge management processes on organizational agility: Because a significant proportion of the assets of any organization are intangible assets that successful implementation of knowledge management can maintain and enhance the intellectual capital and improve organizational performance. The use of job rotation, teamwork, create a community of practice, organizing committee proposes to take advantage of the experiences of the most important activities in the field of the tacit knowledge of the organization. Based on common values in the area of knowledge sharing and enhancement. The organization of courses and seminars and briefings prepared for knowledge management. The annual plan and long-term knowledge management programs. Build trust by facilitating social interaction, long-term strategy that requires managers who understand human behavior and organizational culture are transformed. So that working environment is full of trust and honesty. An environment in which people feel they can freely share their knowledge with others. Learning atmosphere, supportive culture, competitive atmosphere, while including features is a favorable environment for the implementation of knowledge management. The role of managers and organizational leaders is important to motivate people by promoting the benefits of knowledge management and knowledge sharing can eliminate cultural barriers in this respect. knowledge of the organizational culture is an important fundamental step. So to do any new measures in regard to the culture of the organization is essential. Organizational culture and knowledge management mechanisms focused on organizational innovation, Proposals for the development of knowledge management system impact on organizational agility.

Conclusion

Today, in their different churches, it is the joy of any Christian organization to witness dramatic numerical, financial growth and development. Without the leadership of Christian organizations, creation and change cannot come without appropriate information system architecture and distinctive competencies. Therefore, Christian organizations in River’s state need to strengthen their model of strategic direction, leadership management system and technological strength. However, through managing Christian organizations in River’s state, this information system architecture (leadership management system and knowledge management system) can be leveraged on in order to enhance their organizational agility. In order to drive the organizational agility of Christian organizations, realistic and strategic policies and initiatives should be formulated by the management or leadership of the various ministries to promote and enhance the effectiveness of the organization operations. Furthermore, leadership or management of Christian organizations must be eager and able to invest in technology where the future of Christian organizations lies. For instance, as a result of the COVID-19 pandemic that forced and prohibited any meeting in order to prevent the spread of the virus, most individuals are compelled to enter online services. It was noted that there were problems with most Christian organizations that were not prepared and equipped during the period. Hence, adaptability to necessary information communication technologies to enhance operational efficiency handled by competent workforce would ensure excellent performance outcome that can be survived on by Christian organizations in Rivers state. The COVID-19 pandemic had change faces of doing church services and workplace environment as a result of importation of global technological advancement.

Recommendations

Based on the findings in this study, the following recommendations are made:

1) Christian organizations should adopt alternate evangelism, being different from the older ways of reaching new-church people, arose from the visible enchantment technology for immeasurable spirituality of the well-being of members.

2) The management of the Christian organizations should be focused on evangelism as a means of numerical growth in the church.

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NON OIL TAX AND ECONOMIC GROWTH IN NIGERIA (2008-2022)

Ogwo Pauline. Uchenna [1]
tesynma18@gmail.com 08035309201
Department of Accountancy,
Alvan Ikoku University of Education Owerri

&

Dr. Okoro Theresa. Chidinma.[2]
chidinmaekele@gmail.com, 08036768287
Department of accountancy,
Alvan Ikoku University of Education Owerri

Abstract
The study examined effect of non-oil tax on Nigerian economic growth for the period 2008 to 2022. What informed the research was perennial challenges in non-oil taxes and corporate and non-corporate entities resistance to tax compliance through tax evasion, tax avoidance and corrupt practices in collusion with revenue authorities. The study specifically investigated on effect of Education Tax, Company Income Tax and Personal Income Tax on the Nigerian Gross Domestic Product (GDP. Ex-post facto research design was employed and secondary data were sourced online from the websites of Federal Inland Revenue Service, OECD revenue statistical update and CBN bulletin 2022. Ordinary Least Square Regression model was employed to analyze the relationship between the dependent variable and the explanatory variables of the study. Results revealed that Tertiary Education Tax and Company Income Tax had insignificant effect on the GDP while Personal Income Tax significantly affected the Nigerian GDP for the period in view. The research recommends Company Income Tax (CIT) and Tertiary Education Tax should be properly structured in such a way that it will encourage firms business operation. Also the revenue authorities should articulate creative strategies to effect more tax compliance in PIT so as to further increase the level of economic growth.
Keywords: Company Income Tax, Tertiary Education Tax, Personal Income Tax & Economic Growth.

Introduction

Nigerian taxes are collectible from oil tax and non-oil taxes. There is widespread recognition of the need to diversify government tax revenue sources towards non-oil taxes. There is long overdue realization and recognition of taxation as a veritable instrument of national development (Hart 2018). In a bit to increase non-oil taxes to sustainably grow the Nigerian economy FIRS has put in some measures which are targeted towards strengthening collaboration between Federal Inland Revenue Service (FIRS), State Board of Inland Revenue and other stakeholders, widening the tax net, improving transparency in tax administration, strengthening compliance and improving tax debt recovery (Fowler 2015). In the Federal Inland Revenue Service (FIRS) classification the oil tax is Petroleum Profit Tax (PPT) while other tax sources are non- oil taxes (FIRS Revenue statistics 2022).

The Tertiary Education Tax (TEDT) and Company Income Tax(CIT) are corporate taxes payable by Nigerian companies. The rate of TEDT is 3% of assessable profits of companies as amended by the Finance (Finance Act 2023). Company Income Tax Act (CITA) aims to generate tax from companies in each state of the federation more effectively. large companies with turnover of N100 million, the rate applicable is 30%. Medium-size companies with turnover of N25 million but less than NI00 million has their CIT rate at 20% and small companies with turnover of N25million has 0% CIT rate (Finance Act 2019). Personal Income Tax Act enables the imposition and regulation of tax on incomes of individuals, sole traders and partnerships. It is tax imposed on income of individuals (employees), communities, families or trustees or executors of any settlement as the case may be. It also covers taxation of sole traders, partnership assessment, and taxation of estates. The relevant tax authority responsible under the law to administer this type of tax may vary from the FIRS to the various State Boards of Internal Revenue (Sani 2019). Researches in the context have shown that non-oil tax revenue is significantly related to Nigerian economic performance (Festus, Appolos and Olalekan 2020, Ayeni and Cordelia 2022).

Statement of the Problem

Notably tax evasion, avoidance and corrupt practices are prevalent practices among corporate and non-corporate entities in Nigeria. Asuquo (2012) also observed that paucity of data base contributes to tax avoidance in the country. Many factors account for the low non-oil tax revenue generation to engender economic growth in Nigeria. Kolado and Ajogbor (2019) posit that out of seventy-seven (77) million labor force in Nigeria only ten (10) million persons are registered for tax purpose. This posit that sixty seven (67) million labor force are not captured in the tax net and therefore not currently paying taxes.

Purpose of the Study

The purpose of the study is to assess the effect of non-oil taxes on economic growth in Nigeria. Specifically, the study will evaluate:

1. The effect of the Tertiary Education Tax (TEDT) on the Nigerian Gross Domestic Product (GDP)
2. The effect of the Company Income Tax (CIT) on the Nigerian GDP
3 The effect of Personal Income Tax (PIT) on the Nigerian GDP

Research Hypotheses

$H0_1$: Tertiary Education Tax has no significant effect on Nigerian GDP.
$H0_2$: Company Income Tax has no significant effect on Nigerian GDP.
$H0_3$: Personal Income Tax has no significant effect on Nigerian GDP.

Conceptual Review

Overview of the Trend of Revenue Performance from Non-Oil and Oil Taxes in Nigeria

The Nigerian government has made series of efforts over the years to expand the non-oil sector as part of its policy agenda to diversify the nation's economy from oil and gas to the real sector (Nwaike, Osimiri and Gospel 2022). Non-oil Taxes are other tax revenue sources excluding the Petroleum Profit Tax and consists of Stamp Duties, Information Technology Development Fund, Capital Gains Tax, Education Tax , Value Added tax (VAT), Personal Income Tax and Company Income Tax (OECD statistics 2022, FIRS statistics 2022).

Trend of Oil and Non-Oil Taxes 2008-2022

Year	Total TAX Revenue (IN BILLION)	Total of Non-oil tax Revenue	Total of oil tax revenue (IN BILLION)	% contribution of non oil tax revenue to Total TAX	% contribution of oil tax revenue to Total TAX
2008	2,972.2	911.30	2060.9	30.66 %	69.34 %
2009	2,197.6	1263.2	934.4	57.48 %	42.52 %
2010	2,839.3	1358.94	1480.36	47.86 %	52.14 %
2011	4,628.5	1,557.8844	3070.59	33.65 %	66.35 %
2012	5007.7	1,806.3333	3201.319	36.07 %	63.93 %
2013	4805.6	2,139.2751	2666.367	44.51 %	55.49 %

2014	4714.6	2,260.6129	2453.947	47.94 %	52.06 %
2015	3741.8	2,451.7967	1,289.9607	65.52 %	34.47 %
2016	3307.5	2,149.6533	1157.808	64.99 %	35.01 %
2017	4027.94	2,507.4635	15020.48	62.25 %	37.75 %
2018	5,320.8914	2,853.3107	2,467.5807	53.62 %	46.38 %
2019	5,261.9163	3,147.6479	2,114.2684	59.81 %	40.19 %
2020	4,952.2245	3,435.2311	1,516.9934	69.36 %	30.64 %
2021	6,402.71	4,395.25	2,008.45	68.64 %	31.36 %
2022	10,179.35	5970.33	4209.02	41.34%	58.65%

(Authors compilation from the FIRS Revenue Statistics 2022).

There are marked increases in tax collection from the non-oil sectors of the economy from 2015, to 2021. The trend showed remarkable percentage observed increases ranging from 53.62% (in year 2018) to 69.36% (in year 2020). However in 2022 the revenue collection from non-oil tax dropped with a remarkable decrease peaking at 41.34% while the oil tax showed remarkable increase of 58.65% in 2021 from a decrease of 34.47% in year 2015. According to Oyedele (2022) non-oil revenue though higher than oil revenue, however, remains insufficient to fund the annual budget and is only now the main income source of the government revenue because oil revenues have slipped due to lower oil prices and production levels. According to him the nation can only relent that they have successfully reduced their reliance on oil revenue when non-oil revenue can fund the majority of the nations expenditure (Oyedele 2022).

Non-oil Taxes

Company Income Tax: Resident companies are liable to corporate income tax (CIT) on their worldwide income while non-residents are subject to CIT on their Nigeria-source income (pwc 2024). CIT came into existence in Nigeria in 1961, the tax law governing Companies Income Tax Law Act 1961 has however undergone numerous amendments. The Company Income Tax Act (CITA) Cap C21, LFN 2007 (as Amended) rate was 30%. Changes were affected by the Nigerian finance Act of 2019, presently, large companies with turnover of ₦100 million, the rate now applicable is 30%. Medium-size companies with turnover of ₦25 million but less than NI00 million has their CIT rate at 20% and small companies with turnover of ₦25million has 0% CIT rate (Finance Act 2019). Folaji and Fakile (2011) stated that apart from the revenue function of CIT, it also assist the government to achieve its macro economic objectives in the area of fiscal and monetary policies.

Tertiary Education

Tertiary education tax is imposed on every Nigerian company at the rate of 3% of the assessable profit for each year of assessment. Funds derived from the tax are used for rehabilitation, restoration and consolidation of tertiary education in Nigeria by the Tertiary Education Trust Fund (TETFund) and the amount in the Fund is distributed between Universities, Polytechnics and Colleges of Education in the ratio 2:1:1 respectively (Tertiary Education Tax firs.gov.ng). Oladosu (2022) observed that the failure of registered companies in meeting their Educational Tax obligations appears to be constraining TETFund to fulfill this mandate. It is worrisome to note that in 2021 total TEDT collected was 189.54 billion naira, out of the 323.29-billion-naira annual target of the year. However, in 2022 the revenue performance improved out of 306 billion annual target total annual tax collection peaked 328.674 billion naira.

Personal Income Tax: The Personal Income Tax is imposed on income of individuals (employees), communities, families or trustees or executors of any settlement. It also covers taxation of sole traders, partnership assessment, and taxation of estates. The relevant tax authority responsible under the law to administer this type of tax may vary from the FIRS to the various State Boards of Internal Revenue (Sani 2019). The Nigerian President on Tuesday 13th December 2011 while presenting the 2012 Federal Budget proposal to the joint session of the National Assembly confirmed that the Personal Income Tax (Amendment) Bill has been signed into law. Based on the amendment dated I4th June 2011, the Personal Income Tax rate was reformed with a progressive rate of 7% to 24% from the former progressive rate of 5% to 25%.

Empirical Review

Caroline and Oliver (2016) in their study investigated on the effect of Company Income Tax and Tertiary Education Tax on Nigeria Gross Domestic Product (GDP). Findings showed that Company Income Tax and Tertiary Education Tax significantly affects Nigeria Gross Domestic Product. Lyndon and Paymaster (2016) in their study examined the impact of Companies' Income Tax, Value-Added Tax on economic growth (proxy by gross domestic product) in Nigeria. The results of the analysis showed that both Company Income Tax and Value-Added Tax have significant and positive impact on economic growth. Osho, Omotayo, Ayorinde, (2018) in their study examined empirically the impact of Company Income Tax on gross domestic products in Nigeria. Findings revealed that Company Income Tax revenue has a positive and significant effect on gross domestic products in Nigeria. Ordu and Nkwoji (2019) examined the impact of Education Tax revenue on economic development of Nigeria within the period of 2006-2017. Findings indicated that Education Tax has positive and strong relationship with economic development when measured on the Gross Domestic Product as well as Human Development Index. David, Enang, Akpan and Etim (2023) investigated on effect of Company Income Tax (CIT) on economic development of Nigerian economy. Ex-facto research design with secondary data that covered 20 years period (1999-2018). Result from the study showed that Company Income Tax (CIT) has insignificant effect on economic development of Nigerian economy.

Adekunle and Ebipanipre **(**2019) investigated on Personal Income Tax and economic growth in Nigeria of Nigeria. The ex-post facto research design was adopted for the period 1987– 2017. The findings of the study revealed that Personal Income Tax has significantly contributed to the level of economic growth in Nigeria, Peter, Musa and Emmanuel (2019) in their study examined the impact of Company Income Tax on economic growth in Nigeria for an eleven-year period (2007-2017). The findings indicated that Company Income Tax has significant influence over economic growth in Nigeria. The present study will access the effect of non-oil taxes proxied by Personal Income Tax, Company Income Tax, Education Tax, on the Nigerian Economic growth for the period 2005 to 2022 to contribute to the existing literature in the context.

Methodology

The study adopted the ex-post facto research design. Secondary data employed in analysis were obtained from the FIRS website, Central Bank of Nigeria (CBN bulletin) and the statistical online publications update OECD tax revenue statistics from 2008 to 2022. The independent variable comprised of non-oil taxes, Company Income Tax (CIT), Tertiary Education Tax (TEDT) and Personal Income Tax (PIT) revenue. The dependent variable is the Gross Domestic Product (GDP).

Model Specification

Multiple regression analytical techniques was adopted to examine the relationship between the independent variables, Company Income Tax (CIT), Tertiary Education Tax (TEDT) Personal Income

Tax (PIT) and the dependent variable Gross Domestic Product. The models is specified thus: Linear specification: HDI= f (CIT, TEDT, PIT),
From the above linear specification, the statistical model was derived
GDP = $\beta0 + \beta1CIT + \beta2TEDT + \beta3PIT + \mu t$ β_1, β_2, β_3 are the coefficients of the parameter estimate and μ is the error term **Results**
Dependent Variable: GDP

Test of Significance of the Variables
Company Income Tax and GDP
Analysis of table 4.1 reveals that Company Income Tax has a positive coefficient value of 0.233229 in the model relation of equation 1. The result showed that there is positive effect of Company Income Tax on the Nigerian GDP. The test of significance was further carried out with the T-statistics. Results show that the T-statistics of the variable CIT has a probability value of 0.6194. Since the probability value is greater than 0.05 it denotes acceptance of null hypothesis one at 5% level of significance. Finding therefor led to the conclusion that Company Income Tax has insignificant effect on the Nigerian GDP for the period in view.

Tertiary Education Tax (EDT) and GDP
Analysis of table 4.1 revealed that Education Tax has a negative coefficient value of 6.598793 in the model relation of equation 1. The finding revealed that there is negative effect of Tertiary Education Tax on the Nigerian GDP. The test of significance with respect to T-statistic showed that the T-statistics has probability value of 0.4784. Since the value is greater than 0.05 it denotes acceptance of null hypothesis two at 5% level of significance. Finding therefor led to the conclusion that Tertiary Education Tax has insignificant effect on the Nigerian GDP for the period in view.

Personal Income Tax and GDP
Results of table 4.1 further revealed that Personal Income Tax has a positive coefficient value of 0.019894 in the model relationship of equation 1. This revealed that there is positive effect of Personal Income Tax on the Nigerian GDP. The test of significance also showed that the T-statistics has a probability value of 0.0281 which is less than 0.05 and therefor denotes rejection of null hypothesis three at 5% level of significance. Finding therefor led to the conclusion that Personal Income Tax has significant effect on the Nigerian GDP for the period in view.

Discussion of Findings
The study examined effect of non- oil tax revenue on Nigerian economic growth for fifteen years' observation, 2008-2022. The scope covered the non-oil taxes Company Income Tax, Tertiary Education Tax and Personal Income Tax and Nigerian GDP. Findings revealed that Tertiary Education Tax has insignificant effect on GDP for the period in view. The findings negate the findings of Ordu and Nkwoji (2019) who in their research findings revealed that tax education and tax revenue has a significant impact on economic development. The finding therefor agrees with the literature as documented by Oladosu (2022), that the failure of registered companies in meeting their Educational Tax obligations appears to be constraining TETFund to fulfill their mandate in the Nigerian tertiary institutions. The research revealed that Company Income Tax has insignificant effect on GDP for the period in view. The finding is in line with the finding of David, Enang, Akpan and Etim (2023) whose in their research revealed that Company Income Tax revenue has insignificant effect on Nigerian economic development. Also findings from the research showed that Personal Income Tax has significant effect on economic growth. The finding is in consonance with Adeyemi and Mieseigha (2019) whose in their research revealed that Personal Income Tax has significantly contributed to Nigerian economic growth. This posit that Personal

Income Tax has demonstrated potential source of revenue to effect economic while Tertiary Education Tax and Company Income Tax did not.

Conclusion

The study concludes that non-oil taxes Company Income Tax and Tertiary Education Tax did not significantly affect the Nigerian economic growth. Remarkably Personal Income Tax significantly affected economic growth for the period in view.

Recommendations

1. The tax authority should articulate creative strategies to effect tax compliance in Company Income Tax and Tertiary Education Tax
2 Company Income Tax (CIT) and Tertiary Education Tax should be properly structured in such a way that it will encourage firms business operations.
3 The Nigerian revenue authorities should articulate creative strategies to effect more tax compliance in PIT so as to increase the level of economic growth.

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PREPARATION OF NEEM OIL AND ACRYLONITRILE COPOLYMER AS A POTENTIAL GREEN ADDITIVES AND ITS EFFECT ON POUR POINT DEPRESSANT OF A LUBE OIL

Aminu Musa[1] and Faisal Aliyu[2]
Department of Pure and Industrial Chemistry
Umaru Musa Yar'adua University, Katsina,
PMB 2218, Nigeria

Abstract
In other to minimize environmental pollution, green additives prepared from bio-source with low cost and multi-functional application have attracted considerable attention in the field of lube oil industry. Neem oil was extracted using n-hexane as a solvent and some amount of Neem oil has mixed with turmeric rhizome (Antioxidant) to ascertain its oxidative stability and it was examined by FT-IR analysis. copolymer derived from Neem oil and acrylonitrile was prepared by direct polymerization through the double bond of the fatty acid chain in the present of free radical initiator led to the formation of environmentally friendly Copolymeric additive. The prepared Copolymer have been characterized by routine spectroscopic analysis. The rheological behavior and performance evaluation of the lube oil were examined in different concentration of additive Viz. 1% 2% 3% (w/v). However, the green additive act as good pour point depressant improver to the lube oil. The values of pour point for the lube oil blended with different prepared Copolymeric additives ranging from (9 to -11^{0}C). Thus, bio-source oil derived additive can be considered as a good alternative to be used in lube oil formulation.
Keywords: Antioxidant, Copolymer, Pour Point depressant, Biodegradability, Green Additives

Introduction
Lubes oil are materials (generally a liquid but may be a solid, semi-solid or gases (Muhammed *et al.*, 2021) that uses to reduce friction and facilitate the relative motion between two surfaces which are in mutual contact to each other (Kumar., 2018). The high level of lube oil performance depends upon collective interaction of the lube oil with the additives present, and the method used during formulation. Without additives, the lube oil may not shield the equipment properly at all operational condition and might lead to rapid contamination, breakdown, overheating and sudden damage of the equipment (Kumar, 2018). Technical equipment requires the uses of lube oil with new performance properties as such, the lube oil can also be improved by adding some additives (Musak *et al.,* 2016). Recently, different type of additives are used such as pour point depressant and viscosity modifiers. Pour point depressant improver are those additives that effectively improve the fluidity of lube oil at all temperatures much lower than that of the normal pour point (Saha *et al.*, 2019). Furthermore, lube oil when formulated with the additives lengthen the lifetime of equipment and reduce environment pollution (Karmakar *et al.,* 2021), but the most of the additives are based upon synthetic acrylate. Due to their toxicity and non-ecofriendly they are not much taking advantage to be used as additives (Agarwal *et al.*, 2021) As a result the Preparation of green additives broad our attention to bring out such research output. Significant effort has been made in the few years agoll to prepare novel multifunctional additive from renewable feed stock such a bio-source oil are the possible alternative due to their biodegradability, eco-friendly, excellent lubricity and low volatility for improvement, for instance additives prepared from castor oil and acrylate base Copolymer shows much effect on viscosity index and Pour point depressant of a lube oil (Ghosh *et al.*, 2020), Copolymer of stearyl methacrylate co-triglyceride shows better pour point depressant improver and viscosity index modifier(Agarwal *et al.*,2021), sunflower oil and dodecyl acrylate Copolymer behaved as a pour point depressant and viscosity modifier for the lube oil.(Mohammed *et al.*, 2021).From the above study, it was found that a lot of works has already been

done on acrylate, methacrylate with varying structure and morphology for improving the pour point and viscosity index of a lube oils. However, the acrylate and methacrylate based copolymeric additives are among the most widely used commercial additives for the lube oil formulation. Many researchers used edible oils for examples melon and palm oil to prepare green additives but the fluctuating prices of edible oils is increasing due to it's nutritional needs have made Neem Seeds oil to be among the raw material of choice. Neem plant is an evergreen tree which has been used as lubricant for many years in the past. Thus, Neem seed oil contains high level of unsaturation, making it preparable for additives synthesis. The dominant oleic acid is 60.402%, palmitic acid 23.654%, caprylic acid 5.933%, myristic and steric acid 0.0005% respectively. This present research revealed the Preparation, characteristics and performance evaluation of green additives materials based on neem oil and acrylonitrile copolymer. Their performance assessment as additives has also been studied

Materials and Methods

Experimental Section

Acrylonitrile was obtained from Merck and was used without additional purification. The initiator (BPO) from Merck was purified by Coolum chromatography using silica gel and refrigerated prior to use. Toluene (GC 99.5%), ethanol (AR 99.9%) and n-hexane were purchased from Sigma Aldrich and used as received. The lubricating oil was obtained from AMASCO brand.

Sample Collection and Preparation

The Neem seeds sample were collected from Arabic teaching college (ATC), Katsina. Subsequently sorted into good and bad ones. The good Neem seeds were washed and dried for 5 days, later they were deshelled, sundried for two weeks. The kernels, crushed with mortar and pestle and stored in a polythene bag

Neem Oil Extraction Procedure

35g of crushed Neem seeds was placed into the thimble and placed in the Soxhlet chamber. 300ml of n-hexane were placed in a round bottom flask, and assemble for Soxhlet extractor. and the distillation process was begun after the completing of the extraction process, the solvent and extractor were placed on water bath to evaporate the solvent and the extracted oil was weighted. However, the procedure repeated severally after each extraction until required Neem oil was obtained.

Formulation of Neem Oil with Turmeric Rhizome (Curcumin)

The turmeric rhizome (curcumin powder) was mixed with Neem oil in 2:5 ratio (w/w) using dispersal tool (stirrer), and heated for about 10minutes. It was then Centrifuged for about 10 minutes at 500 rpm. The supernatant consisting of oil supplement with curcumin powder was recovered, and the exhausted curcumin powder recycled two times following the same enrichment.

Process Formation of Neem Oil and Acrylonitrile Copolymer

The solution of Neem oil (9.3 g, 10mmol) in toluene (10 mL), an Acrylonitrile (7.6 g, 30mmol) with 1:3 molar ratios was added. The reaction mixture was continuously stirred and preheated at 90oC for 60 minutes. The initiator used as benzoyl peroxide (0.5% w/w, with respect to the total monomers) was then added and continuously heated for 12 hours keeping the temperature constant at 80°C. The reaction was then cooled before being stopped by dumping the reaction mixture into the ethanol. Decantation with ethanol was employed to remove the unreacted starting material. The furnished green viscous copolymer was then obtained

Formulation of Additives

The prepared copolymer was readily soluble in lube oil. The copolymer was mixed in weight/volume ratios of 1%, 2%, and 3%. The copolymeric materials have been tested for performance evaluation after the formulation of the lube oil.

Results and Discussion

The renewable raw feedstock such as Neem oil was selected and favored because, it contains high level of unsaturation, making it preparable for additives synthesis. The Neem oil was extracted from it's seed using a solvent (n-hexane) and the solvent was recovered and the pure Neem oil was obtained. In addition, the effects of turmeric rhizome(curcumin) as an antioxidant was used to enhanced Neem oil stability. Free radical polymerization was employed to prepare the green additive (Neem oil and acrylonitrile). It was noted that benzoyl peroxide (BPO) decomposes by heat generate free radical which is responsible to initiate the copolymerization reaction between triglyceride of Neem oil and Acrylonitrile. It was then accompanied by chain propagation and finally, the reaction was terminated by pouring the reaction mixture into an Ethanol solution to obtain new Neem oil copolymeric green additive material.

Evaluation of Oil Yield Content

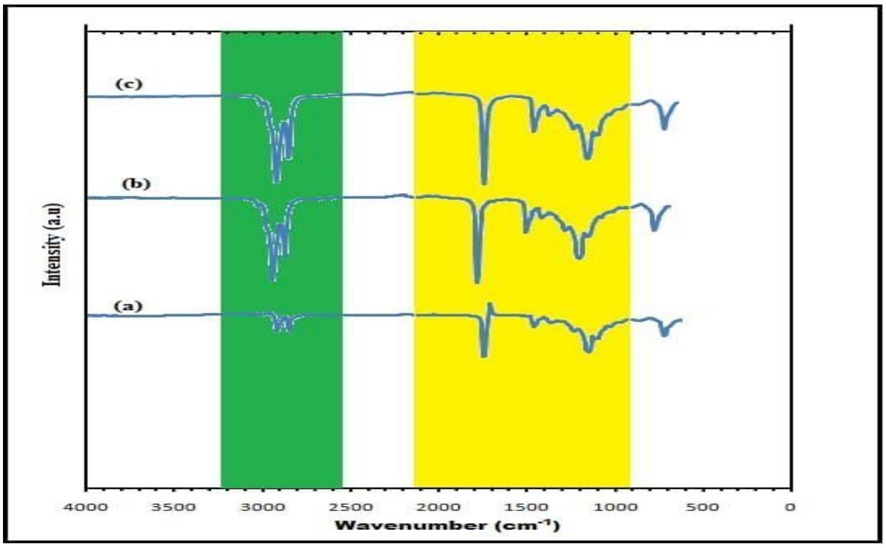
A solvent (n-hexane) was used in the extraction of the neem oil from its neem seeds and this gave a maximum yield of 40.20wt%. The extraction was carried out considering factors that affect the yield of oil extracted. These factors are namely Size of the particles, temperature, time taken for the extraction and volume of solvent used. The extracted oil for each factor was then collected and weighed. This shows that Neem is a good source of oil compared to other seeds like cotton seed, water melon seed etc., which contains about (35-40) %, (25-35) %, respectively.

$$\text{Yield (y)} = \frac{\text{weight of oil extracted}}{\text{Weight of Seed}} \text{ X } 100$$

$$\frac{19.7}{49} \text{ X } 100 = 40.20\%$$

Evaluation of Turmeric Rhizome (Curcumin) As Potential Anti-Oxidant

The mixed Neem oil with curcumin rhizome (turmeric powdered) was furtherly, characterized by FT-IR spectroscopic analysis exactly after 30 days intervals. Its effect showed optimum stability of the oil from spectroscopic results obtained. However, Oxygen plays a leading role in the free radical chain reaction of lipid oxidation mechanism that explain through the stage of initiation, propagation and termination. The addition of antioxidant as free radical scavenger before the propagation phase is considered of the volatile compounds which are markers of rancidity (Quinchia *et al.,* 2020)



a. spectrum of neem oil, (b) spectrum of mixed neem oil with turmeric rhizome (curcumin), (c) spectrum of mixed neem oil with turmeric rhizome (curcumin) after 30 days interval.

Spectroscopic Data Analysis

The Neem oil was further characterized by routine spectroscopic analysis. Several peaks were observed, peak around 2855–2922 cm−1; showed the presence of aliphatic C–H stretch present in the oil. The C=O stretch of the triglyceride ester of the oil appeared at 1744 cm−1, and for C– H bending at 1461 cm−1. The presence of the esters was inferred at peaks 1162 cm−1 which was expected for C–O–C stretching vibration and that at 477–566 cm−1 was because of methylene rocking vibration present in the oil. furthermore, the absence of double bond in the prepared Copolymer while present in the respective monomer support the formation of the Copolymer.

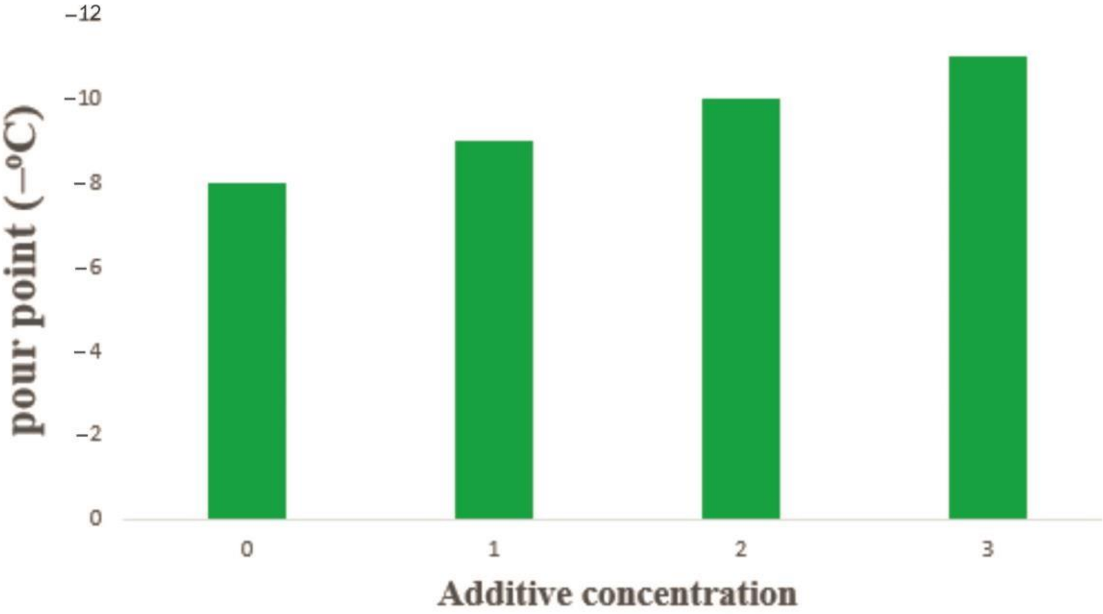
Evaluation of Pour Point Depressant

The lower temperature was used to determine fluidity of the lube oil by using standard pour point depressant method. The copolymer additive was used to test for its ability to lower the pour Moreover, Copolymer additive on the formulation in lube oil at various concentration i.e 1%, 2%, and 3% shows a Pour point values as -9,10 and -11 respectively.

Table 1: performance properties of base oil and its mixtures with different concentration of additives.

Performance properties	**Base oil**	**Copolymer additives (w/v) %**		
		1%	**2%**	**3%**
Pour point (^{0}C)	-8	-9	-10	-11

Since the base oil Pour point was been observed as -8°C, therefore a sudden drop of pour point was observed as various copolymer additive added to the lube oil. A more polar additives fight more efficiently against the creation of wax crystal network and subsequently shows greater flow.



Pour Point Variation of the Base Oil Blended with Different Concentration of Additives

In addition, it also proved that, concentration of copolymer additive increases the efficiency as a pour point depressant gradually improved. However, the improved pour point depressant related to the change of the stiff network of wax crystal from the dissolved waxy hydrocarbon in mineral oil (Muhammed *et al.*,2021). Mineral lube oil is always associated with some waxy material (high molecular weight hydrocarbon). At high temperature all the high molecular weight paraffin's remain in dissolved state in the lube oil. But, with lowering the temperature of the oil, some of this waxy hydrocarbon tends to separate as tiny crystal entrapping a substantial amount of oil. thus, inhibit the lube oil flow. Generally, pour point is proportional to the amount of wax present in the oil (Kumar., 2018).

Conclusion

In this present work, analysis of the prepared Copolymer was carried out to ascertain it's performance evaluation as a green additives and pour point depressant improver. The results revealed out that mixing of these additives to the lube oil improved pour point under examination. In addition, the study illustrated that the green additives are also environmentally benign. Therefore, the prepared copolymeric additives may be used for designing green bio-lube oil that satisfy the mounting environmental and performance concerns of modern lube oil.

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ORGANIZATIONAL JUSTICE AND CITIZENSHIP BEHAVIOUR OF SELECTED UNIVERSITIES IN RIVERS STATE

Joseph, Daniel
josephdanielonline@gmail.com
Department of Management,
Faculty of Management Sciences
Ignatius Ajuru University of Education
Port Harcourt, Rivers State

Abstract
This study examined organizational justice and citizenship behaviour of selected universities in Rivers State. Predictor variable used was organizational justice with distributive justice, procedural justice and interactional justice as dimensions while sportsmanship was used as criterion variable. The population for the study comprises of 380 students and staff of four universities in Rivers State. The instrument used for this study was a structured questionnaire which was subjected to reliability test. The data gathered from this study was subjected to analysis using Pearson Moment Correlation Coefficient to establish the relationship between the variables. From the analysis, the findings revealed among others that there is a positive and significant relationship between distributive justice and sportsmanship in selected universities in Rivers State. This study concluded that a strong increase in distributive justice could also lead to a corresponding strong increase in sportsmanship. Thus, it was recommended among others that senior members of staff in universities should encourage the fair distribution of opportunities to all and sundry in their work environment so as to promote and sustain the spirit of sportsmanship in both the senior and junior employees.
Keywords: Organizational Justice, Citizenship Behaviour, Distributive Justice, Procedural Justice and Interactional Justice

Introduction

University is known as a citadel of learning, made possible by government and other individuals to encourage its citizens to receive advance and modern education. It came from the public service policy, which has gained a lot of interest from researchers and practitioners from all over the world, as it is one of the most prominent fields in public administration (Ritz & Neumann, 2012). Despite a highly paid of other profession, people have remained eager to join the service line job of universities. This is because they want to serve the general public, utilize the huge opportunity in the sector and take care of their interest which is one of the most important motives to join a university (Brewer, 2011). According to Balwin (2006), organizational justice is the extent to which employee perceives workplace procedure, interactions and outcomes to be fair in nature. Organizational justice is found to be an important motivational factor for employees to show or not to show a particular behavior. If an employee feels being treated unfairly, the obligation towards performing the job effectively may decrease, performance may affect and ultimately contribution in work may also decrease (Momeni, Ebrahimpour & Ajirloo, 2014).

Organizational justice has been divided into three main dimensions namely distributive justice, procedural justice and interactional justice. Distributive justice means the perceived fairness of results and outcomes along with how the decisions are undertaken at the end of appraisal process (Cohen, 2007). Secondly, procedural justice, that means fairness of procedures with respect to the processes and methods adopted to reach to the point of how these results have been achieved as well as what ways and procedures have been adopted to reach the final decisions. Interactional justice refers to the quality and

fairness of inter personal treatment during enactment of organizational decisions and procedures. It also highlights the human aspects of interaction expressed in respect, politeness, honesty, dignity.
Closely related to organizational justice is the concept of citizenship behaviour that has been viewed widely as a contributor to an organization's overall effectiveness. Conceptually, citizenship behaviour refers to those organizationally beneficial behaviours and gestures that can neither be enforced on the basis of formal role obligations nor elicited by contractual guarantee of recompense (Izhar, 2009). In an organizational context, citizenship behaviour is often part of an informal psychological contract in which the employee hopes that such extra effort may be perceived and then rewarded by the boss and the organization (Dhitipom & Brooklyn, 2004). It is also a term that encompasses anything positive and constructive that employees do, of their own decision, which supports co-workers and benefits the organization (Vadav & Punia, 2013). Typically, employees who frequently engage in citizenship behaviour may not always be the top performers (though they could be, as task performance is related to citizenship behaviour), but they are the ones who are known to 'go the extra mile' or 'go above and beyond' the minimum efforts required to do a merely satisfactory job. Organizations will benefit from encouraging employees to engage in citizenship behaviour, because it has been shown to increase productivity, efficiency and customer satisfaction, and reduce costs and rates of turnover and absenteeism (Podsakoff, Whiting, Podsakoff & Blume, 2009).

Apparently, researchers have different views with respect to measures of citizenship behaviour. Smith, Organ & Near (1983) conceptualized it with two measures that is, altruism and generalized compliance. Graham (1991) posits that there are three measures to citizenship behaviour that is, organizational obedience, organizational commitment and organizational participation. Organization obedience is the acceptance of organizational rules, regulations, policies formulated with respect to organizational structure. However, a more comprehensive approach was taken by Oplatka (2006), who considered seven measures of citizenship behaviour which include helping, sportsmanship, organizational loyalty, organizational compliance, individual initiative, civic virtue and self-development. One of the most prevalent taxonomies was propounded by Organ (1988), who differentiated five facets or factors: altruism, courtesy, conscientiousness, civic virtue, and sportsmanship. Courtesy is taking action to prevent problems from accruing by respecting others wants and desires, civic virtue is a behaviour designed to increase one's participation in and support of the organization as a whole.

Statement of Problem

Thus, past experimental investigations by Banahene & Ahudey (2017); Muhammad, Muhammad, Anum & Samina (2017); Majekodunmi (2015) have been completed on authoritative equity and citizenship conduct. These examinations however looked at Nigerian selected universities as a place where workers are not properly treated. These oppressions from government to staff includes, late of payment of salaries, lack of welfare packages, unsynchronized payment system, unconducive working environment, lack of incentives and others. These problems have furthered lead to staff going on strike (ASUU, NASU and SSANU). Thereby creating problem to all stakeholders in the universities. Hence this study seeks to provide solutions to close the existing gap in literature in organizational justice and citizenship behaviour of selected universities in Rivers State.

Aims and Objectives of the Study

The aim of this study is to investigate the relationship between organizational justice and citizenship behaviour of selected universities in Rivers State. The specific objectives are to:

i. Determine the relationship between the distributive justice and sportsmanship of selected universities in Rivers State.

ii. Examine the relationship between procedural justice and sportsmanship of selected universities in Rivers State.
iii. Ascertain the relationship between interactional justice and sportsmanship of selected universities in Rivers State.

Research Questions

The following research questions are raised to guide the purpose of the study. They include to:

i. To what extent does distributive justice relate to sportsmanship of selected universities in Rivers State?
ii. How does procedural justice affect sportsmanship of selected universities in Rivers State?
iii. What is the relationship between interactional justice and sportsmanship of selected universities in Rivers State?

Hypothesis

The following research hypotheses are stated in the null forms in order to address the research questions.

Ho_1: There is no significant relationship between distributive justice and sportsmanship of public universities in Rivers State.

Ho_2: There is no significant relationship between procedural justice and sportsmanship of public universities in Rivers State.

Ho_3: There is no significant relationship between interactional justice and sportsmanship of selected universities in Rivers State.

Methodology

The cross-sectional survey method was utilized for this study. The instrument used for data collection was a structured questionnaire. The target population for this study comprised of all four universities in Rivers State. The purposive sampling method under the non-probability sampling technique was employed to select a sample of three hundred and eighty respondents which made-up the sample for the study.

Table 1: Response Rate to Distributed Questionnaire.

S/NO	TERTIARY INSTITUTIONS	Number of Questionnaire Distributed	Number of Questionnaires Retrieved	% Rate of Response
1	University of Port Harcourt	130	127	35
2	Rivers State University	110	104	29
3	Ignatius Ajuru University of Education	105	102	28
4	PAMO University of Medical Sciences	35	31	8
	Total	380	364	100

Sources: Survey Data, 2024

The use of questionnaire was the main instrument for collecting primary data in this study. The questionnaires were divided into (2), section 1, has the socio-demographic information of the respondents, while section 2, sought for the opinion of the respondents, concerning the relationship between organizational justice and citizenship behaviour of selected universities in Rivers State. A total of 380 questionnaires were distributed amongst the respondents and introduction letter was attached to the questionnaires. Of the 380 questionnaires distributed, 364 were retrieved, which represents 95.79% of the total questionnaires distributed immediately after the completion. The questionnaire was given to the supervisors and lecturers in the department of management for validation. The reliability of this study was tested through the use of Cronbach Alpha. The use of Cronbach Alpha returned subjects with 0.7 or 70% that were termed to be highly reliable. The percentage method was used in analyzing the research questions while the s Pearson Product Moment Correlation Coefficient (r) statistical tools were used to test the null hypothesis.

Data Presentation, Analysis and Results Interpretation
Presentation of Data

Table 2: Gender of Respondents

S/NO	Gender	Number	% Rate of Response
1	Male	212	58
2	Female	152	42
	Total	364	100

Sources: Survey Data, 2024

In table 2 above, a total of 212 respondents (representing 58%) were male academic staff members while 152 (representing 42%) were female academic staff members.

Table 3: Marital Status of the respondents

S/NO	Gender	Number	% rate of response
1	Married	364	100
2	Single	-	-
3	Divorced	-	-
4	Widow/ Widower	-	-
	Total	364	100

Sources: Survey Data, 2024

In Table 3, a total of 364 respondents (representing 100%) showed married.

Table 4: Respondents in Grade level

S/NO	Grade Level in the Institution	Number	% Rate of responses
1	Professors	36	10
2	Senior Lecturers	148	41
3	Junior Lecturers	180	49
	Total	364	100

Source: Survey Data, 2024

In table 4 above, 36 respondents (representing 10%) were Professors, 148 respondents (representing 41%) were senior lecturers, while 180 respondents (representing 49%) were junior lecturers respectively.

Table 5: Respondents years of service in the Institution

S/NO	Years of Service	Number	% Rate of Respondents
1	13 and above	188	52
2	10 to 12 years	64	18
3	7 to 9 years	42	12
4	3 to 6 years	18	4
5	Less than 3 years	52	14
	Total.	364	100

Sources: Survey Data, 2024

In table 5, a total of 188 respondents (representing 52%) indicated they have spent over 13 years and above in the institution among others.

Table 6: Educational Qualification of the Respondents

S/NO	Educational Qualification	Number	% Rate of Response
1	MSc/ MBA/ Ph. D	364	100
	Total	364	100

Sources: Survey Data, 2024

In table 6 above, descriptive statistics related to education showed that the respondents (representing 100%) had either, M.Sc or MBA or Ph.D or both degrees.

Data Analysis

Hypothesis 1

$H0_1$: There is no significant relationship between distributive justice and sportsmanship.

Table 7 Correlations

			Distributive justice	Sportsmanship
Pearsons (r)	Distribut ive Justice	Correlation Coefficient	1.000	.663**
		Sig. (2-tailed)	.	.000
		N	364	364
	Sportsm anship	Correlation Coefficient	.663 **	1.000
		Sig. (2-tailed)	.000	.
		N	364	364

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

Interpretations

The table above explains the result of the correlation and regression analyses. From the result, the correlation coefficient r=.663** revealed the existence of a strong and positive relationship between distributive justice and sportsmanship. This type of relationship implied that an increase in distributive justice could lead to a corresponding increase in sportsmanship. However, the increase may not be equal in magnitude for both variables. In order words, it equally implied that both variables moved in the same direction. Given the strong positive correlation and the significant level of relationship between distributive justice and sportsmanship. And applying the p value decision rule at 0.05 alpha levels for a 2tailed test showed that the null hypothesis was rejected.

Hypothesis 2

H0₂: There is no significant relationship between procedural justice and sportsmanship.

Table 8 Correlations

			Procedural justice	Sportsmanship
Pearsons(r)	Procedural justice	Correlation Coefficient	1.000	.537 **
		Sig. (2-tailed)	.	.000
		N	364	364
	Sportsmanship	Correlation Coefficient	.537 **	1.000
		Sig. (2-tailed)	.000	.
		N	364	364

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

Interpretation

The table above contains the result of the correlation and regression analyses. From the result, the correlation coefficient r=.537** revealed the existence of a moderate and positive relationship between procedural justice and sportsmanship. This type of relationship implied that an increase in procedural justice could lead to a corresponding increase in sportsmanship. However, the increase may not be the same in magnitude for both variables. In order words, it equally implied that both variables moved in the same direction. Given the moderate positive correlation and the significant level of relationship between procedural justice and sportsmanship. And applying the p value decision rule at 0.05 alpha levels for a 2-tailed test showed that the null hypothesis was rejected.

Hypothesis 3

H0₃: There is no significant relationship between interactional justice and sportsmanship

Table 9 Correlations

			Interactional justice	Sportsmanship
Pearsons (r)	Interactional justice	Correlation Coefficient	1.000	.279**
		Sig. (2-tailed)	.	.000
		N	364	364
	Sportsmanship	Correlation Coefficient	.279 **	1.000
		Sig. (2-tailed)	.000	.
		N	364	364

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

Interpretation
The table above shows the result of the correlation and regression analyses. From the result, the correlation coefficient r=.279** revealed the existence of a week and positive relationship between interactional justice and sportsmanship. This type of relationship indicated that an increase in interactional justice could lead to a corresponding marginal increase in sportsmanship. However, the increase may not be the same in magnitude for both variables. In order words, it equally implied that both variables moved in the same direction. Given the week positive correlation and the significant level of relationship between interactional justice and sportsmanship. And applying the p value decision rule at 0.05 alpha levels for a 2tailed test showed that the null hypothesis was rejected.

Summary of Findings
From the research, the following findings were made;

i. That there is a strong, positive and significant relationship between distributive justice and sportsmanship.

ii. That there is a moderate, positive and significant relationship between procedural justice and sportsmanship.

iii. That there is a week, positive and significant relationship between interactional justice and sportsmanship.

Conclusion
Based on the findings of this research work, the result shows

i. That there is a strong, positive and significant relationship between distributive justice and sportsmanship. The research concluded that a strong increase in distributive justice could also lead to a corresponding strong increase in sportsmanship.

ii. That there is a moderate, positive and significant relationship between procedural justice and sportsmanship. The research concluded that whatever influence on procedural justice equally influenced sportsmanship, but at a moderate degree.

iii. That there is a week, positive and significant relationship between interactional justice and sportsmanship. The research concluded that both variables moved in the same direction, but the movement showed marginal strength.

Recommendations
Based on the findings and conclusion obtained from this study the followings were recommended;

i. The senior members of staff in selected universities should encourage the fair distribution of opportunities to all and sundry in their work environment so as to promote and sustain the spirit of sportsmanship in both the senior and junior employees.

ii. Reward system such as appraisals and promotion for both senior and junior staff members and employees should made and seen to be transparent. This would sustain the faithful discharge of civic responsibilities by employees.

iii. Management of selected universities should advocate for adequate and regular work-life support such as good pension scheme for all employees in tertiary institutions. This would make employees to realize their civic duties to their employers

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INFORMATION LITERACY SKILLS AND ENTREPRENEURIAL INTENTIONS OF LIBRARY AND INFORMATION SCIENCE STUDENTS IN KWARA STATE, NIGERIA

Ruth Chinomso BASSEY
Main Library, Federal Polytechnic Offa, Kwara State. absolutenuns@gmail.com

Tunde Idris YUSUF
Department of Library and Information Science, Federal Polytechnic Offa, Kwara State.
yusuftundeidris@gmail.com
&
UMAR Sadiku
Department of Library and Information Science, Federal Polytechnic Offa, Kwara State.

Abstract
The study examined information literacy skills and entrepreneurial intentions of library and information science students in Kwara State, Nigeria. The study adopted a survey research design. The population of the study were 400 level and HND2 LIS students of Kwara State University, Malete and Federal Polytechnic Offa, for 2022/2023 academic session which are 558. The sample size of One hundred and twelve (112) LIS students were used. This represents 20% of the population using simple random sampling as the sampling techniques. In order to obtain data from the respondents, questionnaire was used as the instrument for data collection. The study revealed that LIS Students in Kwara State, Nigeria had a very high level of entrepreneurship intentions most especially regarding freedom to express themselves in their own businesses. It was further revealed that LIS students had positive perception towards entrepreneurship education by confirming that entrepreneurship practice have helped to improve the attitude of students towards becoming entrepreneurs. The study concluded that information literacy skills significantly determine the entrepreneurship intention of Library and Information Science Students. LIS students were of the opinion that they would start their own personal businesses if given the right opportunities and resources immediately after graduation. It was recommended that newly admitted LIS students should be orientated on the benefits of entrepreneurship education in order to awaken their interest in the area of entrepreneurship before being exposed to the formal entrepreneurship education; management of the institution should provide avenue for staff to improve on entrepreneurship education teaching methods such as seminars, workshops among others.
Keywords: Entrepreneurship, Intention, Information and Literacy

Introduction

Entrepreneurship serves as a crucial driver of both national development and global economic growth, fostering social change, creativity, and increased living standards while generating income (Al-Mamun et al., 2016). It is often regarded as a solution for socio-economic development. Entrepreneurial intention, defined as an individual's self-recognized belief and active expectation to start a new venture in the future (Ibrahim & Lucky, 2019), is influenced by various factors such as personality traits, competencies, and environmental interactions. The decision to pursue entrepreneurship is deliberate and conscious, influenced by factors like education, competence, and opportunity (Al-Mamun et al., 2016). However, while many individuals aspire to become entrepreneurs, not all are able to execute their intentions due to personal traits and environmental constraints. Graduates' desire for entrepreneurship often arises from challenges in finding traditional employment (Obembe et al., 2019).

Demographic characteristics and educational background also play significant roles in shaping entrepreneurial intentions (Fatoki, 2014). Private college students, often with prior work experience, tend to exhibit higher entrepreneurial inclinations (Barral et al., 2018). In response to rising graduate unemployment, governments have implemented entrepreneurship education programs in tertiary institutions (Onyia & Agbawe, 2017). However, the effectiveness of such programs may vary, with some students not fully engaging due to perceptions of entrepreneurship education as less important than core courses.

Entrepreneurship encompasses the ability to turn ideas into value, taking risks, and creating new ventures (Awujoola & Ikegune, 2018). It empowers individuals to be self-reliant and contributes to economic growth. Information literacy skills are essential for aspiring entrepreneurs in the Library and Information Science (LIS) field, enabling them to identify, access, evaluate, and use information effectively (Odede & Nsibirwa, 2018). In the LIS sector, entrepreneurial opportunities include information brokerage, publishing, consultancy services, and technology-related ventures (Babalola et al., 2020). LIS students can leverage their skills to become entrepreneurs, creating alternative sources of income beyond traditional employment (Usuka et al., 2019). This underscores the importance of understanding information literacy among LIS students to foster entrepreneurial intentions (Francis & Oghenevwogaga, 2020).

Statement of the Problem

The aim of entrepreneurship education in Nigeria is to equip tertiary students with the necessary knowledge and skills to succeed in various businesses, crucial for the country's competitiveness. Despite government mandates for entrepreneurship courses, Library and Information Science (LIS) graduates struggle to find employment, possibly due to their perceptions of entrepreneurship education and lack of information literacy skills. Preliminary research suggests that LIS students' entrepreneurial intentions are influenced by their information literacy skills. However, there is a gap in understanding the entrepreneurial intent of students across faculties. This study seeks to investigate the perceptions of information literacy skills among LIS students in Kwara state, Nigeria, and their impact on entrepreneurial intention.

Objectives of the Study

The broad objective of the study examined information literacy skill and entrepreneurial intentions of library and information science students in Kwara State, Nigeria.

Specifically, the study sought to:

1. Examine the level of entrepreneurship intentions of library and information science students in Kwara State, Nigeria;
2. Determine the level of entrepreneurship practices of library and information science students in Kwara State, Nigeria;
3. Investigate the level of information literacy skills of library and information science students in Kwara State, Nigeria;
4. Find out the perceived challenges faced by LIS students in acquiring information literacy skills

Research Questions

The following questions guided the study:

1. What is the level of entrepreneurship intentions of library and information science students in Kwara State, Nigeria?
2. What is the level of entrepreneurship practices of library and information science students in Kwara State, Nigeria?

3. What is the level of information literacy skills of library and information science students in Kwara State, Nigeria?
4. What are the perceived challenges faced by LIS students in using information literacy skills?

Methodology

The study adopted the descriptive survey design. The population of the study comprise all the Five hundred and fifty-eight (558) final year (HND II and 400 level) students in two selected library schools (Kwara State University, Malete and Federal Polytechnic Offa) for 2022/2023 academic session. For this study, 20% of the total population was adopted as the sample size. Therefore, the sample size for this study is One hundred and twelve. The study adopted questionnaire as the instrument for data collection. The study adopted descriptive statistical tools (frequency distribution and percentage).

Results and Discussion of Findings

Table 1 Socio-demographic Characteristics of the Respondents

Characteristics	Categories	Frequency	Percentage (%)
Gender	Female	45	42.9
	Male	60	57.1
Marital Status	Married	9	8.6
	Single	96	91.4
Age (in years)	20 – 25 years	53	50.5
	26 – 30 years	40	38.1
	31 – 35 years	12	11.4
	36 and above		

The information contained in Table 1 shows that the distribution according to gender revealed that the majority of the respondents were males (60, 57.1%) while 45 (42.9%) of the respondents were females. This result implied that there was a little disparity in gender distribution of library and information science students in Kwara State, Nigeria, as there were more male students than their female counterparts.

Also, as regard the marital status, 96 (91.4%) of the respondents constituting the majority were single while the remaining 9(8.6%) were married. In addition, the data revealed that the highest number of respondents 53 (50.5%) was found in the age bracket of 21 to 25 years, followed by 40 (38.1%) who were 26 to 30 years age bracket, and 12(11.4%) were found to be between 31 to 35 years. None of the respondents claimed to be above 36 years old.

It could therefore be concluded that, as at time of this research, majority of the registered users of Kwara state university library are young students between the age of 20 and 30.

Table 2: Level of entrepreneurial intention of LIS Students in tertiary institution in Kwara state

Statement	VH (4)	H (3)	L (2)	VL (1)	Total
My professional goal is to become an entrepreneur	10 9.5%	55 52.4%	35 33.3%	5 4.8%	105 100%
I prefer to be an entrepreneur rather than to be an employee in a company	17 16.2%	65 61.9%	10 9.5%	13 12.4%	105 100%
I have thought seriously to start my own business after completing my study	40 38.1%	35 33.3%	20 19%	10 9.5%	105 100%
If I had the opportunity and resources, I'd like to start a firm	60 57.2%	20 19%	25 23.8%	-	105 100%
1 want the freedom to express myself in my own business.	30 28.5%	49 46.7%	21 20%	5 4.8%	105 100%
I'm determined to create a firm in the future	20 19%	45 42.8%	30 28.6%	10 9.5%	105 100%
I will choose a career as an employee in an organisation	5 4.8%	21 20%	48 45.7%	31 29.5%	105 100%
It is in my plan to start my own business within five years after graduating from the institution	50 47.6%	35 33.3%	15 14.3%	5 4.8%	105 100%

Table 2 shows the level of entrepreneurial intention of LIS students in tertiary institutions in Kwara state. It was revealed that 65(61.9%) of the respondents has high intention of becoming entrepreneur, 82(78.1%) of the respondents preferred to be an entrepreneur rather than to be an employee in a company, 75(71.4%) respondents have thought seriously on starting their own business after completing their study. It was further revealed that 80(76.2%) of the respondents believed that if they have the opportunity and resources, they would like to start a firm, 79(75.2%) respondents claimed that because they need freedom to express themselves in their own persona business, 85(80.9%) of the respondents responded that it is in their plan to start their own business within the next five years. In a counter response, 79(75.2%) of the respondents does not have the intention to choose a career as an employee in an organization.

The descriptive statistic result for research question one on the level of entrepreneurial intention of Library and Information Science Students in Kwara State, Nigeria as shown in Table 2 indicated that majority of the respondents claimed to have a high level of entrepreneurship intentions as evidenced in high mean scores recorded for nearly all the items. It can be deduced that majority of the respondents have high intentions of becoming entrepreneurs after graduation. They believe that they can success if they the opportunity and resources, they can start their own business.

It is submitted that most of the Library information science students in tertiary institutions in Kwara State, Nigeria had a very high level of entrepreneurship intentions most especially regarding wanting freedom to express themselves in their own businesses, professional goal of becoming an entrepreneur and having a serious thought to start own business after completing their studies. According to Aliyu et al. (2015), 'entrepreneurial intention is one of the major factors contributing to the formation growth and development of entrepreneurship as it is set to promote self-reliance and bring about initiatives of developed and emerging economies.' However, Liu et al. (2011) believed that people with entrepreneurial intentions may not really be able to start new businesses because of personal characteristics and the surrounding environment. Although, entrepreneurship intention is a necessary condition for the occurrence of entrepreneurship, not all potential entrepreneurs can take action even if they want to start a business.

Table 3: Level of Entrepreneurship Practice of LIS students in tertiary institutions in Kwara state, Nigeria

Items	SA(4)	A(3)	D(2)	SD(1)	Total
Entrepreneurship practice have help to improve the attitude of students towards becoming entrepreneurs.	30 28.5%	55 52.3%	15 14.2%	5 4.7%	105 100%
Entrepreneurship practice impacts skills, knowledge and idea required to start up an enterprise.	34 32.3%	51 48.5%	14 13.3%	6 5.7%	105 100%
Entrepreneurship practice increases the probability of be gainfully employed.	55 52.4%	30 28.5%	5 4.7%	5 4.7%	105 100%
Entrepreneurship practice are meant to increase student's workload.	10 9.5%	35 33.3%	50 47.7%	10 9.5%	105 100%
Entrepreneurship practice offered are relevant to LIS.	-	30 28.6%	25 23.8%	50 47.6%	105 100%
Prior exposure to entrepreneurship practice has a positive effect on students' attitudes toward a career in entrepreneurship.	34 32.4%	51 48.6%	14 13.3	6 5.7%	105 100%
Graduate do acquire the required skills for job creation through the courses taught.	10 9.5%	30 28.6%	25 23.8%	40 38.1%	105 100%
entrepreneurship practice helps in imparting entrepreneurial skills to student	30 28.6%	60 57.2%	10 9.5%	5 4.7%	105 100%

Table 3 portrays the level of entrepreneurship practice of LIS students in tertiary institutions in Kwara State, Nigeria. It was shown that 90% respondents agree that prior exposure to entrepreneurship practice has a positive effect on their attitude towards a career in entrepreneurship; 80.9% respondents claimed that entrepreneurship practice offered impacts positively towards the attitude of students to engage in business venture and increases the probability of business start-ups and self-employment; 84.8% respondents stated that entrepreneurship practice helps in imparting entrepreneurial skills to student; 81% of the respondents agree that entrepreneurship education courses have help to improve the attitude of students towards entrepreneurship; 85.8% respondents claimed that LIS students do acquire the required skills for job creation through the courses taught,

Surprisingly, despite all the benefits derived from offering entrepreneurship education courses, 67.2%respondents claimed that entrepreneurship practice are meant to increase student's workload and 81.4% respondents stated that entrepreneurship practice offered are relevant to LIS.

The findings of the study discovered that entrepreneurship practices in tertiary institutions in Kwara State, Nigeria has assisted the students a lot by helping them to improve their attitude towards entrepreneurship and establishing business ventures, imparting entrepreneurial skills to students, assisting them to make a career in entrepreneurship education and having the required skills for job creation. This result was in line with the findings of Ediagbonya (2013) which shows that entrepreneurship education courses allows students to engage in entrepreneurship ventures. Also in agreement with the findings of Uche and Adesope (2009) that claimed that entrepreneurship education courses help students to be self-sufficient with potentials to create and manages business in which they can function as employer rather than being an employee. The study also revealed that entrepreneurship education helps to impart entrepreneurial skill to students. This was against the findings of Uche and Adesope (2009) that discovered in their study that students lack required entrepreneurial skills such as time management skills, sale and marketing skills, self-motivation skill, communication skill and information skills to effective operate as an entrepreneur.

Table 4: Level of Information literacy skills of LIS students in tertiary institutions in Kwara state, Nigeria

Statement	VT(4)	T(3)	ST(2)	NT(1)	Total
I have the ability to understand and use current and emerging information technology	10 9.5%	35 33.3%	40 38.1%	20 19%	105 100%
I can use a local website to access information of interest	5 4.7%	37 35.3%	48 45.7%	15 14.3%	105 100%
I have the ability to adapt to the use of software and hardware in carrying out assignments	4 3.8%	38 36.2%	45 42.8%	18 17.1%	105 100%
I have the ability to critically evaluate information sources and information in the course of carrying out academic assignments	10 9.5%	35 33.3%	39 37.2%	21 20%	105 100%
I can use Internet search tools (e.g. search engines, directories) to access information I need	30 28.6%	50 47.6%	15 14.3%	10 9.5%	105 100%
I can identify potential sources of relevant information related to entrepreneurial intention	5 4.7%	37 35.3%	48 45.7%	15 14.3%	105 100%
I can interpret results in order to find a good topic for research	10 9.5%	30 28.6%	25 23.8%	40 38.1%	105 100%
I have the ability to use information to solve problems and make decisions	30 28.6%	50 47.6%	15 14.3%	10 9.5%	105 100%

Table 4 depicts the level of information literacy skills of LIS students in tertiary institutions in Kwara state, Nigeria. It was revealed that 86.2% of the respondents can use internet search tools such as search engines to access information they need and ability to use information to solve problem and make decisions. On the contrary, it was revealed that 57.1% of the respondents do not have the ability to understand and use current and emerging information technologies, 60% cannot use local website to access the internet and cannot identify potential sources of relevant information related to entrepreneurial intention, 59.9% do not have the ability to adapt to the use of software and hardware in carrying out assignments.

From the analysis, it could be deduced that majority of LIS students in tertiary institutions in Kwara state do no have the required information literacy skills that is there level of ICT skills is low. This include their inability to understand and use current and emerging information technologies, inability to use local website to access the internet and cannot identify potential sources of relevant information related to entrepreneurial intention and inability to adapt to the use of software and hardware in carrying out assignments. Though they have the ability to use internet search tools such as search engines to access information they need and ability to use information to solve problem and make decisions.

This finding is in tune with the assertion of Din et al. (2016) that, entrepreneurial skills and practices can be stimulated in a public university through entrepreneurship education and training. Investigation had shown that Library and Information Science students offers entrepreneurship education as a general course and infopreneurship courses at departmental level, yet they are unable to create job for themselves after graduation. This may be attributed to the students' perception towards entrepreneurship education as a student and their inability to exhibit their expertise due to their low level of entrepreneurship competence. However, this is about to change given the commitment observed from this study provided the facilities and resources are available and put into good use at the institutions.

Table 5: Perceived challenges faced by LIS students in using information literacy skills in tertiary institutions in Kwara state, Nigeria

Items	SA(4)	A(3)	D(2)	SD(1)	Total
The credit assigned to information literacy course is low	34 32.4%	51 48.6%	14 13.3%	6 5.7%	105 100%
There is no good cordial relationship between librarians and faculty members in my school	30 28.6%	50 47.6%	15 14.3%	10 9.5%	105 100%
There is a poor power supply to aid the acquisition of information literacy skills in my school	50 47.6%	20 19.1%	25 23.8%	10 9.5%	105 100%
Students in my school do not possess good computer literacy skills.	10 9.5%	35 33.3%	39 37.2%	21 20%	105 100%
Lecturers in my school cannot operate computers effectively.	20 19.1	53 50.5%	27 25.7%	5 4.7%	105 100%
Information literacy certificate do not serves as a pre-requisite for graduating from my school	-	-	15 14.3%	90 85.7%	105 100%

Table 5 shows the perceived challenges faced by LIS students in using information literacy skills in tertiary institutions in Kwara state, Nigeria. it was revealed that majority of the challenges identified were agreed to by the respondents. These include: there are many credit courses assigned to information literacy in my school (81%), there is a poor power supply to aid the acquisition of information literacy skills in my school (66.7%) and there is no good cordial relationship between librarians and faculty members in my school (76.2%). Meanwhile, the respondents disagreed that students do not possess good computer literacy skills and Information literacy certificate do not serves as a pre-requisite for graduating from my school. From the analysis, it can be concluded that there are challenges confronting LIS students in acquiring in tertiary institutions in Kwara state which include many credit courses assigned to information literacy in my school, poor power supply to aid the acquisition of information literacy skills in my school and lack of cordial relationship between librarians and faculty members in my school. Also, LIS students in tertiary institutions in Kwara state possess good computer literacy skills and Information literacy certificate do not serves as a pre-requisite for graduating from my school.

Summary of the major findings

This study was designed to examine the information literacy skills and entrepreneurial intentions of library and information science students in Kwara State, Nigeria. The following are the summary of major findings of this study:

1. The study revealed that Library and Information Science Students in Kwara State, Nigeria had a very high level of entrepreneurship intentions most especially regarding freedom to express

themselves in their own businesses, professional goal of becoming an entrepreneur and having a serious thought to start own business after completing their studies.

2. A number of the Library and Information Science Students in Kwara State had positive perception towards entrepreneurship education by confirming that entrepreneurship practice have helped to improve the attitude of students towards becoming entrepreneurs, impacting skills, knowledge and idea required to start up an enterprise and harbouring the intention of becoming entrepreneurs upon completion of entrepreneurship education programme.
3. It was further revealed that Library and Information Science Students of Kwara State Nigeria do not have the required information literacy skills that is there level of ICT skills is low. This includes their inability to understand and use current and emerging information technologies, inability to use local website to access the internet and cannot identify potential sources of relevant information related to entrepreneurial intention and inability to adapt to the use of software and hardware in carrying out assignments.
4. It was also revealed that they have the ability to use internet search tools such as search engines to access information they need and ability to use information to solve problem and make decisions.
5. The study also revealed some of the challenges confronting LIS students in acquiring in tertiary institutions in Kwara state which include many credit courses assigned to information literacy in my school, poor power supply to aid the acquisition of information literacy skills in my school and lack of cordial relationship between librarians and faculty members in my school.
6. The findings also revealed that LIS students in tertiary institutions in Kwara state possess good computer literacy skills and Information literacy certificate do not serve as a prerequisite for graduating from my school.

Conclusion

Based on the outcome of this study, it thereby concludes that information literacy skills significantly determines the entrepreneurship intention of Library and Information Science Students. LIS students were of the opinion that they would start their own personal businesses if given the right opportunities and resources immediately after graduation. They also opined to right entrepreneurship education and competence as necessities and major sources of motivation towards self-establishment. The evidences from the study suggested that respondents' high level of entrepreneurial intentions may be due to their high awareness and regards for entrepreneurship education and entrepreneurship competence. This is due to the fact that perception plays a critical role in entrepreneurship, if a person has a positive perception towards entrepreneurship; it is likely that the person will engage in an entrepreneurial act.

Recommendations

Based on the findings of the study and the conclusion reached, the following recommendations are proposed:

1. Since the entrepreneurial intention of LIS students are influenced by the perception of entrepreneurship education and competence of LIS students have been found to be influenced by entrepreneurial intention, newly admitted LIS students should be orientated on the benefits of entrepreneurship education in order to awaken their interest in the area of entrepreneurship before being exposed to the formal entrepreneurship education.
2. For effectiveness and to further improve on the teaching and learning of entrepreneurship practice to LIS students, the academic staff (lecturers) needs to adopt different teaching strategies as there is no single universal teaching approach that suits all situations. Thus, the following strategies have been suggested: problem based learning, creative problem solving techniques,

case study/discussion method, peer learning, project based learning, e-learning, learning diaries, portfolios and experiential learning.

3. Entrepreneurial practice was found to be effective in enhancing the entrepreneurial intention of the LIS students and in facilitating their subsequent business start-ups, financial aid should be advanced to the outstanding final year undergraduates who have displayed interest and competence in a chosen enterprise by the university or other bodies such as NGO, clubs, associations and so on, to enable them kick start their businesses.
4. The management of the institution should provide avenue for staff to improve on entrepreneurship education teaching methods such as seminars, workshops among others.
5. In order to be in line with the NUC and NBTE standard and to achieve maximum objectives for teaching and learning entrepreneurship education, the following courses should be incorporated into the entrepreneurship programme: Marketing and new venture, determining your business capital requirements, starting a new business, insurance, introduction to entrepreneurship and new venture creation, innovation and creativity; incorporated into existing courses.

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ENTREPRENEURSHIP CURRICULUM MODIFICATION AND ENTREPRENEURIAL PRACTICES SUSTAINABILITY

Among Undergraduate Students in Tertiary Educations in Rivers State.

Nwachukwu, Precious Ikechukwu
Department of Business Administration and Management, Federal Polytechnic of Oil and Gas, Bonny Rivers state.
Email:nwachukwupi27@gmail.com
Boma Orumbie
Department of Business Administration and Management, Federal Polytechnic of Oil and Gas, Bonny Rivers state.

Abstract
The study examined the relationship between entrepreneurship curriculum modification and entrepreneurial practices sustainability among students in tertiary institutions in Rivers state. The study employed descriptive survey research design. The population of the study comprised two hundred and fifty (250) students from five tertiary institution in Rivers state. Using a census and purposive sampling method. The research had two objectives and corresponding hypotheses that guided the study and were tested at a significance level of 0.05. Using Pearson product moment. The study revealed a positive correlation between entrepreneurship curriculum modification and entrepreneurial practices sustainability. Base on the findings, this study concludes that innovative developed and modified entrepreneurship curriculum from the existing curriculum, will fosters an entrepreneurial mindset and spurs student involvement in entrepreneurial endeavors which is healthy for economic development. It was recommended that there should be a review of the current entrepreneurship curriculum and a modification should be made to reflect contemporary and innovative business practices, methods, strategies etc. which will serve as a road map to successful entrepreneurship practices among undergraduates.
Keywords: Entrepreneurship, Curriculum, Entrepreneurial Practices, Sustainability

Background to the Study

There has been a global growth in the field of entrepreneurship education (EE) in higher education with increasing focus on the design, development, and delivery of EE programs. The broad premise here is that university-based EE programs have the potential for facilitating a range of entrepreneurial outcomes including subjective ones, such as entrepreneurial attitudes, skills and knowledge, feasibility, and entrepreneurial intentions, and objective ones like entrepreneurial start-up behavior and business performance. The quality, sustainability, and progress of an educational system within any nation hinge upon the nature of its curriculum. Irrespective of its type, structure, or form, the curriculum stands as a masterpiece and the core of the educational system. The effectiveness and practicality of a country's educational framework are equally dependent on its curriculum. According to Ikelegbe and Odiachi (2017), the curriculum is a series of organized experiences in a logical sequence, designed to equip individuals for proficient performance in specific vocations.

Curriculum development involves the input of curriculum experts who significantly influence the scope and nature of curricular activities. This process should also involve teachers and students at every stage of designing the curriculum, spanning from planning and structuring to organization, implementation, and assessment. The goal is to achieve educational objectives that prepare students for life beyond schooling. There has been a global growth in the field of entrepreneurship education (EE) in higher education with increasing focus on the design, development, and delivery of EE programs. The broad premise here is that university-based EE programs have the potential for facilitating a range of entrepreneurial outcomes including subjective ones, such as entrepreneurial attitudes, skills and knowledge, feasibility, and entrepreneurial intentions, and objective ones like entrepreneurial start-up behavior and business performance (Bilic, et al. 2011). Nowadays, entrepreneurship education (EE) is one of the fastest growing fields of education globally (Solomon, 2007). This is an indication for the importance of entrepreneurship for the economy of any society. There is a tacit assumption that links between providing EE and promised economic growth, generating employment opportunity and enhancing economic development at large. This assumption was examined by many researchers and some evidence were found to support it (Dzisi, 2008; Ligthelm, 2007)

The modern Nigerian curriculum aims to instill value reorientation, critical thinking, innovative skills, entrepreneurship mindset, and lifelong skills among its youth to meet the demands of the technology-driven 21st century. Nigerian policymakers and educators recognize the pivotal role of science and technology in achieving education for all and national development in the present era. Entrepreneurial mindset and innovation skills play a vital role in employment, critical thinking, creativity, decision-making, wealth creation, and economic prosperity. Thus, these attributes are now part of the Nigerian curriculum. Entrepreneurial mindset integrated into the curriculum aims to equip students with the necessary foundation to expand their entrepreneurial thinking from an early stage. This is to ensure they possess the requisite background and knowledge to embark on entrepreneurial ventures once they enter the workforce. In Nigeria, despite the abundant human and material resources, the educational system, including higher institutions, grapples with unstable and inconsistent educational policies. These policies have led to tumultuous curriculum implementation. Over time, Nigerian educational institutions have been producing graduates lacking essential skills, such as self-reliance, employability, innovation, and an entrepreneurial mindset. This deficiency hampers the nation's progress, even in the face of available resources. This situation has dire consequences, including a dwindling economy, high unemployment rates, and unsuitable economic policies for small and medium-scale businesses, inflation, and an inability to meet the technological demands of the 21st century.

A publication by the National Bureau of Statistics (2016) reveals that 52 million economically active citizens in Nigeria are unemployed, mainly comprised of recent university graduates. This situation is exacerbated by the fact that Nigeria boasts a youth population of 80 million, representing 60% of the total population. Within this demographic, 64 million youths are unemployed, while 1.6 million are underemployed. In the first quarter of this year, Nigeria's youth unemployment rate reached a staggering 53%, second only to South Africa's 61%. This escalating unemployment trend is alarming and presents a significant challenge to Nigeria's stability and growth. To address these challenges, a curriculum that instills an entrepreneurial mindset and innovation skills is essential. However, despite the incorporation of entrepreneurship education into the curriculum, the unemployment rate remains high. Inadequate curriculum implementation, the lack of focus on innovation skills, and insufficient funding hinder the development of an entrepreneurial mindset among students. Flexibility is vital to cater to student's needs and create an environment conducive to entrepreneurship education.

Research Problem Statement

However, despite the incorporation of entrepreneurship education into the Nigerian curriculum, many graduates remain unemployable. Inadequate funding, underfunding by state governments, and low-quality teaching have been seen by past researchers as factors contributing to this issues. To truly harness the potential of an entrepreneurial mindset and innovation skills, a functional and pragmatic curriculum is necessary. This curriculum should be developed collaboratively with input from teachers, professionals, curriculum experts, and successful entrepreneurs. However, despite the introduction of entrepreneurship education as a mandatory course in Nigerian higher institutions, the desire among graduate for white collar jobs and the rate of graduate unemployment has steadily been on the increase. Thus there is a need to find out if entrepreneurship curriculum contents stimulate students ‘critical thinking and generation of business ideas in tertiary institution in Nigeria. . Regrettably, it has been discovered that higher institutions in Nigeria have failed in inculcating entrepreneurial skills to students (Teshome, 2014). Student lack motivation and thus unable to translate entrepreneurial intentions into the achievement of entrepreneurial goals and pursuit, signifying that the exposure to entrepreneurship education is currently not positively motivating students ‘learning orientation. Similarly, the inability of present curriculum with its series of un-motivating content that hinders innovative thinking have also played a major role in in promoting this challenges. There is need to further revisit entrepreneurship curriculums in tertiary educations today in Nigeria and rivers state in specific to investigate if its content motivates undergraduates into venturing into business

Objective of the Study

The Objective of the study is to**:**

- **I.** Determine the relationship between innovative curriculum and business development among undergraduate students in tertiary institutions in Rivers state**.**
- **II.** Investigate the relationship between entrepreneurship curriculum development and economic development in tertiary institutions in Rivers state

Hypotheses of the Study

- **I.** Innovative curriculum does not have any significant relationship with business development among undergraduate students in tertiary institutions in Rivers state
- **II.** Entrepreneurship curriculum development does not have any relationship with economic development in tertiary institutions in Rivers state

Research Methodology

The researcher employed a descriptive survey research design to investigate the relationship between entrepreneurship curriculum modification and entrepreneurial practices among undergraduate Students in Tertiary Educations in Rivers State. The population of the study comprised two hundred and fifty (250) students from five tertiary institution in Rivers state (Federal polytechnic of oil and gas Bonny, Rivers state University, Ignatius Ajuru University of Education, University of Port-Harcourt and Captain Elechi Polytechnic Port- Harcourt. Using a purposive sampling method, the researchers selected two hundred and fifty (250) from the five tertiary institutions in rivers state. These students were selected based on their previous participation on learning of the course and level in the institutions. Among these, fifty (50) each from the five (5) schools were invited to participate in the study. The research had two objectives and corresponding hypotheses that guided the study and were tested at a significance level of 0.05. Data collection was facilitated through a questionnaire developed by the researcher, using a four-point Likert Scale that included Strongly Agree (SA), Agree (A), Disagree (D), and Strongly Disagree (SD) options, rated as 4, 3, 2, and 1, respectively. The research instrument was validated by experts in test and measurement from Federal polytechnic of oil and gas Bonny, ensuring alignment with the study's objectives; its reliability coefficient was calculated as 0.753. The data collected were analyzed with the aid of SPSS version 22.0 using Pearson Product correlation moment to test the hypotheses at 0.05 significant level.

RESULT

I. **Hypothesis 1:** Innovative curriculum does not have any significant relationship with business development among undergraduate students in tertiary institutions in Rivers state.

Table 1.1: Relationship between Innovative curriculum and business development

Correlations				
		Innovative curriculum	**Business development**	**Decision**
	Pearson Correlation	1	.364	Rejected
	Sig. (2-tailed)		.005	
Innovative curriculum	N	250	250	
	Pearson Correlation	.364	1	
Business development	Sig. (2-tailed)	.005		
	N	250	250	

***S= Significant p<0.05**

As shown in Table 1.1, Pearson Product-Moment correlation was used to evaluate the relationship between: Innovative curriculum **and** business development among undergraduate students in tertiary institutions in Rivers state. The test was statistically significant: r(364) , $p < 0.05$. Hence, there is relationship between Innovative curriculum and business development among undergraduate students in Rivers state. Thus, the null hypothesis one was rejected

Hypothesis 2: Entrepreneurship curriculum development does not have any relationship with economic development in tertiary institutions in Rivers state.

Table 1.2: Relationship between Entrepreneurship curriculum development and economic development

Correlations				
		Entrepreneurship curriculum development	**Economic development**	**Decision**
	Pearson Correlation	1	.465	Rejected
Entrepreneurship	Sig. (2-tailed)		.085	
curriculum development	N	250	250	
	Pearson Correlation	.465	1	
Economic development	Sig. (2-tailed)	.085		
	N	250	250	

****S= Not Significant p<0.05**

As indicated in Table 1.2, Pearson Product-Moment correlation was used to evaluate the relationship between Entrepreneurship curriculum development and economic development in tertiary institutions in Rivers state. The test was not statistically significant: r (465), $p > 0.05$. Hence, Entrepreneurship curriculum development does not have any relationship with economic development in tertiary institutions in Rivers state will be rejected and alternate accepted. Thus, the null hypothesis two was rejected

Discussion of Findings

According to the survey, there is a week correlation between Innovative curriculum and business development. This suggest that more students will tend to go and develop more businesses when the content of entrepreneurship curriculum is motivating with push in the form of provision of start-up capital and other encouragements. Furthermore, Innovative curriculum fosters an entrepreneurial mindset among students in school. This finds is in line with Bodnar, Renee, and Mary (2015), which similarly demonstrated that the provisions within entrepreneurship curriculum content carry implications for cultivating entrepreneurship among university students, chiefly by inciting critical thinking capabilities and fostering competencies in generating business concepts. Similar findings were made in table 1.2, also revealed that there is a moderate connection between Entrepreneurship curriculum development and economic development in tertiary institutions in Rivers state. This discovery suggests that an improvement and modification in an existing curriculum that is tailored towards instilling some level of skills, innovative ideas, practical business practices, mentorship etc. serves as a road maps to successful business path and will spur economic development as students will be inspired and stimulated to start up business which will have a ripple effect of spurring economic development. These findings is in consonance with the work of Nwachukwu et al (2021) the influence of entrepreneurship education on students business venturing in tertiary institutions in Nigeria. The study discovered that effective entrepreneurship education which is student oriented and which give room for students to practice and start little businesses while in school, has the capacity to arouse and increase students 'career considerations into entrepreneurship after graduation. Thus, making student to contribute more into the economy while being self-reliance.

Conclusion

The study examined the relationship between entrepreneurship curriculum modification and entrepreneurial practices sustainability among students in tertiary institutions in Rivers state. The study revealed a positive correlation between entrepreneurship curriculum modification and entrepreneurial practices sustainability. Base on the findings, this study concludes that innovative developed and modified entrepreneurship curriculum from the existing curriculum to innovative one that teaches skills, innovative ideas, practical business practices etc. Fosters an entrepreneurial mindset and spurs student involvement in entrepreneurial endeavors which is healthy for economic development.

Recommendation

Base on the findings, this study recommends that**:**

I. Innovative curriculum should be developing by expert and business –success proven individuals to give both the theoretical and practical perspective to student's. This will encourage more participation in business.
II. There should be a review of the current entrepreneurship curriculum and a modification should be made to reflect contemporary and innovative business practices, methods, strategies etc which will serve as a road map to successful entrepreneurship practices.

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EFFECT OF BUDGETARY PROCESS ON ORGANIZATIONAL PERFORMANCE: A STUDY OF MINSTRIES IN ABUJA

Nwambe, Cynthia Onyinyechukwu
Lecturer, Department of Petroleum Marketing and Business Studies, Federal Polytechnic of Oil and Gas Bonny, Rivers state.
nwambecynthia@yahoo.com

Afiukwa, Chidimma Judith ACA
Department of Accountancy, Ebonyi State University, Ebonyi State.
chidimmaafiukwa@gmail.com

Background to the Study

The process of budgetary control refers to the process of development of the plan and the process given by the organization (Nani & Safitri 2021). The adjustment between the incoming and the spending is needed to be in control. For any government and private organization, the controlling power over the budget is a vital factor in managing various kinds of financial activities. The importance and critical role that budgeting is expected to play in the development of all nations largely explains why several scholars and experts have devoted a growing attention to the academic discourse on the topical issue. For instance, Ianna (2018) examined budget implementation and governance in Nigeria and contended that poor governance results to poor budget implementation which occurs when the desired result on the target beneficiaries is not actualized. Onho & Zayol (2017) also explored budgeting and budgetary control in the public sector using ministry of finance in Benue State as a case study. The findings of the study revealed that budgeting and budgetary control in the public sector is weak and despite the effort of government, budget and budgetary control has failed because of dependence on federation account, untrained budget staff, non-adherence to budgetary control measures, corruption, inflation and political environment.

Budgetary control is the process of developing a spending plan and periodically comparing actual expenditures against that plan to determine if it or the spending patterns need adjustment to stay on track. This process is necessary to control spending and meet various financial goals. Organizations rely heavily on budgetary control to manage their spending activities, and this technique is also used by the public and private sectors (Dunk, 2009). Budgetary control is system which uses budgets as a means of planning and controlling all aspects of producing and selling commodities or services. This is true as we tend to prepare revenue and expenditure variance analysis to be able to deduce area of divergences for which management needs to watch to avoid embarrassment as any adverse variance will translate in to inability to meet the corporate objective which will eventually lead to disagreement with stakeholders (Batty, 1982).Although many people complain about budget and its process, budgets are indispensable in a large modern organization as the benefit that occurs from budgets and its control is much greater than the cost involved. In view of this, the fact that resources are scare, coupled with high competition that permeate most business, budgets when rightly applied, would be an effective tool for planning and control, especially large organization as Nepal Oil Corporation (Pandey, 1985).Performance refers to the extent of which an organization's goals and objectives are achieved effectively and efficiently while financial performance is general measure of a firm's overall financial health status over a given period of time. Financial performance can be measured by using variable such as firm's cash flow, working capital, cost base, borrowing as well as firm's growth (San and Heng, 2011).

Statement of problem

In the face of the globally acceptable and recognized importance of budget planning, budget approval, budget implementation, budget control and budget evaluation as critical aspects or stages the functional governmental budgetary activity, it appears that budget implementation in Nigeria has over the decades faced several challenges. Such challenges have arguably affected the effectiveness and quality of budget implementation as well as the act actualization of budgets plan in the context of government programmes and projects. The aim of this study is to evaluate the effect of budgetary process on organizational process in Nigeria, particularly Ministries in Abuja.

Objectives of The Study

1. To examine the impact of budgetary planning on spending as per ratio on organizational performance.
2. To ascertain the effect of budgetary control on working capital ratio on organizational performance.

Research Hypotheses

In order to accomplish the objective of the study, the following hypotheses shall be formulated;

1. Budgetary planning does not significantly impact on spending as per ratio on organizational performance.
2. Budgetary control does not significantly impact on working capital ratio on organizational

Review of Related Literature

Theoretical Frame work

This study was based on the budget theory by Henry C Adams (1985) which explains the social motivation behind government budgeting. “Budget” and “Budgeting” are concepts traceable to the bible days, precisely the days of Joseph in Egypt. It was reported that nothing was given out of the treasure without a written order. History has it that Joseph budgeted and stored grains which lasted the Egyptians throughout the seven years of famine. Budgets were first introduced in the 1920s as a tool to manage costs and cash flows in large industrial organizations (Bartle, 2001). The emergence of scientific management philosophy however laid emphasis on detailed information as a basis for taking decisions thus leading to tremendous development of management accounting and budgeting techniques (Bartle, 2008). At early stage of development, budgeting was concerned with preparing and presenting credible information to legitimize accountability and to permit correct performance evaluation and consequently, rewards (Hindereth, 2002), However, over the years, the function and focus of budgeting has shifted considerably as business organization became more complex and their environment become dynamic. Bartle (2008) indicates that budgets today provide a focus for the organization, aid in the coordination of activities and facilitates control. Through budgeting, at both management level and operation level looks at the future and lays down what has to be achieved. Control checks whether the plans are being realized and put into effect corrective measures, where deviation or short-fall is occurring (Bartle, 2001). Bartle emphasized that without effective controls, an enterprise was at the mercy of internal and external forces that can disrupt its efficiency, and be unaware; such enterprise will not be able to combat such forces. When a budgeting and control system is in use, budgets are established which set out in financial terms, the responsibility of managers in relation to the requirement of the overall policy of the company. Continuous comparison is made between the actual and budgeted results, which are intended to either secure, thorough action of managers, the objectives of policy or to even provide a basis for policy revision.

Budget Planning

Budgeting planning (budget-setting or budget preparation) refers to developing quantitative goals of the organization and preparing various budgets (Bodie and Merton, 2010). Business organizations use long-term budgets to layout the planned financial goals and actions over periods ranging from two to ten years. Long- term budgets are part of an integrated business strategy that along with production and marketing plans, guides the firm toward strategic goals (Gitman, 2016). Capital budgets, as one example of long-term budgets, is emphasized in financial accounting and budgeting literature. Budgetary processes refer to the budgeting approaches that have been adopted by various organizations to achieve various goals (Mazikana, 2014). Planning and budgeting are like Siemens twins as they dovetail to each other. Budgeting is a systematic and formalized approach for performing significant phases of the management planning and control of functions. It is the process of detailed short-term corporate plan into action. Budgetary process is involved in planning process. When monetary values are attached to the plan, the plan becomes a budget. Planning on the other hand involved the establishment of objectives and the formulation, evaluation and selection of the policies, strategies, tactics and actions required to achieve these objectives. Without a plan, it is impossible to determine the operational performance of any business. A comprehensive financial planning system is critical in sustaining an enterprise and keeping a competitive edge in the market. It ensures the effective and efficient use of financial resources within the enterprise and contributes to the forward planning which results in better coordination of activities across different functional units. Also, having more accurate and timely information leads to more transparent and credible financial forecasts that increases confidence within the investment community. Planning is important as it provides a framework for making decision by establishing goals, objectives and strategies. It is oriented towards the future and involves an awareness of how today's decisions will affect tomorrow's opportunities. Planning is essential for achieving both short and long run business goals and success. Planning begins with setting goals and objectives while goals provide the basic direction for planning (Olurankinse, 2013).

Budget Control

Budget Control, is the process of ensuring that a firm's activities conform to its plan and that its objectives are achieved (Drury, 2008). The mechanism of budgetary control can be dated back to the contribution of Anthony (2009) on management control. In Anthony's framework, control activities in an organization are categorized into three major types, namely strategic planning, management control and operational control. Budgetary control is the establishment of budgets relating to the responsibilities of executives to the requirements of a policy and the continuous comparison of actual with the budgeted results, either to secure by individual actions the objectives of that policy or to provide a basis for its revision (CIMA terminology, 2006). Performance refers to qualitative and quantitative description of results which enables to shape the future of an entity. Organization performance is a set of financial and non-financial indicators which offer information on the degree of achievement of objectives and results (Lebans & Euske, 2006). Planning and control and related resources and their costs are the keys to good management. The process of developing plans for a company's expected operations and controlling operations helps to carry out those plans is known as budgetary control. Objectives of budgetary control are: To aid in establishing procedures for preparing a company's planned revenues and costs. Budgets also aid in coordinating and communicating these plans to various levels of management (Kariuki, 2010).

Budgetary Implementation and Evaluation on Organization Performance

Murei, Kidombo and Gakuu (2017) carried out research on the influence of monitoring and evaluation budget on performance of horticulture projects in Kenya. The study utilized correlation and cross-sectional survey. Collected data was analysed through Pearson product moment correlation. It was revealed that monitoring and evaluation budget was the major contributor to higher performance of the organization. Makina and Keng'ara [2018] argued that of all stakeholders in strategy formulation implementation and control. This in turn makes a case for commitment for the entire team involved in the value chain of budget implementation. This is in line with the public participation policy on budget making process. The authors also opine that strategic change is the process of moving an organization away from its present state towards some desired future state to increase its competitive advantage.

Organizational Performance Organizational performance

This refers to a concept that measures a firm's position in the market place and the firm's ability in meeting its stakeholders needs (Griffins, 2003; Lo, Mohamad, Ramayah& Wang, 2015). It can also be known as the degree to which the operation fulfils the performance objectives (primary measures) and meets the needs of the customers (secondary measures), Slack, Chambers & Johnston, (2010). Didier, (2002) noted that the performance consists in a mere finding of an outcome, but rather it is the result of a comparison between the outcome and the objective. Folan, (2007) highlighted three priorities or objectives of performance and included: Performance should be analyzed by each set by the entity whose performance is analyzed and performance is reduced to the relevant and recognized features. "Achieving the goals that were given to you in convergence of enterprise orientations". In his opinion, performance is entity within the limits of the environment in which they decide to operate, it is always linked to one or several objectives Bartoli & Blatrix, (2015) noted that performance should be achieved through items such as evaluation, piloting, efficiency, effectiveness and quantity. Neely, (2002) noted that performance should consider quantifying the efficiency and effectiveness of actions. Management support must be verified and demonstrated by actively communicating the mission and vision throughout the organization (Fotopoulos &Psomas, 2009; Zaim & Ozkan, 2010) Similarly, Iqbal, by facilitating the provision of timely resources. Similarly, Fernandes, Lourenco &Sliva, (2014) noted that leadership attitude and support of top management can promote organizational innovation thereby improving its performance.

Etale and Idumesaro (2019) conducted research by analysing the link between budgetary control and performance: A case study of Bayelsa state of Nigeria. The study adopted actual expenditure (AEX) representing performance. The study adopted ex-post facto research design. Data was analysed using descriptive statistics and multiple regression analysis. It was revealed that there was a negative correlation between budgetary controls on performance of an organization. The study recommended that government should encourage budgetary participation, consider resources availability in budgeting and employ qualified and highly skilled personnel. Imo and Deswosu (2019) conducted research on assessment on the effect of budgeting control on return on assets and net profit of government owned companies in river state. The study applied descriptive survey research design. Data was collected through questionnaires pearson product moment correlation coefficient and frequency table were used to analyze data. It was revealed that there was positive significant relationship between budgetary control and financial performance of government owned companies. It was concluded that budgetary control systems can be used as a control mechanism to strengthen performance measurement systems. The study recommended that, for improved performance in these organizations should continue to adopt improved Ardiansyah, Isnurhadi and Widiyanti (2019) conducted research on the effect of budget participation on budget performance with the organizational commitment as a moderating variable: Case study at the public service agency (BLU) of Sriwijaya University. The collected data was analyzed through multiple regression analysis. The analyzed data revealed that public participation positively and significantly affected budget performance. On the other hand, organization commitment did not strengthen or weaken the relationship between budget participation and performance. Similarly, different research was conducted in relation to the budgetary process.

Kamau, Rotich, and Anyango (2017) conducted research on the effect of budgetary process on budget performance of State Corporation in Kenya: A case of Kenyatta National Hospital. The target population was 450 employees of Kenyatta National Hospital. Data was collected through questionnaires. The study utilized descriptive statistics. Collected data was analysed through correlation analysis. Findings revealed that budgetary participation had an effect on performance of the state corporation. The researcher recommended that staff proposals should be taken into consideration. Ngumi and Njogu (2017) carried out research on effect of budgeting practices on the financial performance on insurance companies in Kenya. The study applied descriptive research design. The population of the study was 45 insurance and reinsurance companies. The collected data was secondary data. From the analyzed data it revealed that CAPEX variance and performance (ROI) are negatively and significantly related. Human resource variance and performance of an organization were negatively related. On the other hand, income variance and performance (ROI) were positively related. The study recommended that insurance companies should focus on minimizing the variances since it was found to have a positive effect on performance.

Kimunguyi, Memba and Njeri (2015) conducted research on the effect of budgetary process on the financial performance of NGOs in health sector in Kenya. From the analyzed data it was revealed that budgetary process had a significant influence on financial performance of NGOs in health sector in Kenya. It was further revealed that there was a positive correlation of financial performance of NGOs in health sector. The study recommended that formulation of policy both management of NGOs and Government should explore and implement sustainable policies and regulations that are geared to towards improving budgetary management as a way of improving financial performance of NGOs.

Methodology

This correlational study was conducted as a cross-sectional survey. The population of this study is eight hundred forty-three (843) staff members of twenty four Ministries (24) . To obtain their thoughts on the nexus between budgetary process on organizational performance, the data was gathered utilizing a standardized questionnaire that was personally delivered over a three-week period. These respondents were chosen base on their vast knowledge, experience and duration in the respective organization. Random sampling was used in the investigation. The study sample was determined by using Taro Yamane formula, ($n= N/1+N\ (0.05)^2$ which was arrived at 273, however, only 268 was valid after cleansing of the data, which were later used for further analysis. SPSS (Statistical Package for Social Sciences) was used to analyze data using Pearson product correlation moment in bivariate analysis to test the relationship between the variables as was stated in the hypothesis above.

Result and Discussion of Findings

Hypothesis 1: There is no significant relationship between Budgetary planning and spending as per ratio on organizational performance in ministries in Abuja.

Table 1.1: Relationship between Budgetary planning and spending as per ratio on Organizational performance

		Correlations		
		Budgetary planning	**Spending as per ratio on Organizational performance**	**Decision**
Budgetary process	Pearson Correlation	1	.161	Rejected
	Sig. (2-tailed)		.005	
	N	268	268	
Spending as per ratio Organizational performance	Pearson Correlation	.161	1	
	Sig. (2-tailed)	.005		
	N	268	268	

***S= Significant p<0.05**

As shown in Table 1.1, Pearson Product-Moment correlation was used to evaluate the relationship between Budgetary planning and spending as per ratio on Organizational performance in ministries in Abuja. The test was statistically significant: r (268) = .161, $p < 0.05$. Hence, there is significant relationship between Budgetary planning and spending as per ratio on Organizational performance in Ministries in Abuja. Thus, the null hypothesis one was rejected

Hypothesis 2: There is no significant relationship Budgetary control and on working capital ratio on organizational performance in Ministries in Abuja.

Table 1.2: Relationship between Budgetary process and organizational performance

		Correlations		
		Budgetary control	**On working capital ratio on Organizational performance**	**Decision**
Budgetary control	Pearson Correlation	1	.100	Accepted
	Sig. (2-tailed)		.085	
	N	268	268	
On working capital ratio on Organizational performance	Pearson Correlation	.100	1	
	Sig. (2-tailed)	.085		
	N	268	268	

****S= Not Significant p<0.05**

As indicated in Table 1.2, Pearson Product-Moment correlation was used to evaluate the relationship Budgetary control and working capital ratio on organizational performance in Ministries in Abuja. The test was not statistically significant: r (268) = .100, $p > 0.05$. Hence, there is no significant relationship between Budgetary control and working capital ratio on organizational performance in Ministries in Abuja. Thus, the null hypothesis two was accepted.

According to the survey, there is a strong correlation between the Budgetary control and working capital ratio on Organizational performance in Ministries in Abuja. Ministries in Abuja, social and environmental concerns are sustained when their business policies and programmes supports effective Budgetary process practices.

Conclusion

Budgetary process is essential to any ministries ability to manage its finances and the economy. For greater growth, the causes for each financial factor's parameters must be specified and determined. Controlling the Ministries finances can be achieved by taking the right action at the right moment. Variances that show the gap between income and spending can have both favorable and unfavorable effects. The goals and issue raised by the research study have been illustrated in the study paper. The research methods and review are also covered in this study paper. Finally, a discussion of the research's findings follows.

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INVESTIGATION OF PETROLEUM PROSPECTS OF GULUMBAWA AND ENVIRONS NORTHWESTERN NIGERIA USING HIGH RESOLUTION AEROMAGNETIC DATA

Kamureyina EZEKIEL
Department of Geology Adamawa State University Mubi, Nigeria
Corresponding email: kamureyina123@gmail.com
Phone Number: +2348142085287

Mohammed Ali GARBA
Department of Geology, Gombe State University, Nigeria
Email: diganangade@gmail.com
Phone Number: +2348036549804

Hayatudeen MUSA
Department Physics (Group) Federal University Kashere Gombe State Nigeria
Email: hayatumusa@gmail.com
Phone Number: +2348030919526

Abstract
The investigation of petroleum prospects of Gulumbawa and environs using high resolution aeromagnetic data was carried out to determine depth to magnetic sources with a view of delineating areas of deeper and shallow sediments thicknesses of the area. The data was analyzed using polynomial filtering technique to obtain regional and residual data. Spectral analysis was carried out on the residual data to compute sediment thicknesses through the use of Oasis montaj, MATLAB, and ArcGIS software. The result revealed that Total Magnetic Intensity varies from15nT to 97.6nT, Regional Magnetic Intensity Varies from 2.3nT to 85.8nT, Residual Magnetic Intensity varies from -0.6nT to 47.0nT. The result of spectral analysis shows that, shallow magnetic depth varies from 0.653 to 0.980km and deeper magnetic source depth varies from 1.060 to 2.080km. The findings of this research indicate that most parts of the study area have shallow sediment thickness, with an area in the southwestern part of the study area having thickness of 2km and above. This is a potential area for further hydrocarbon (Petroleum Prospects) studies. Therefore, geophysica method such as seismic should be used for detailed exploration and also geochemical method should be used to ascertain the thermal maturity of the sediments. The research provides information about the sediment thickness of the area which will serve as a guide for feature researchers.
Keywords: Aeromagnetic data, Spectral analysis, Sediment thickness, Hydrocarbon, Gulumbawa and environs

INTRODUCTION

The analysis of aeromagnetic data to determine the depth of magnetic sources with a view to identifying potential areas for hydrocarbon exploration over Gulumbawa and its environs was carried out using spectral analysis. The magnetic method is one of the geophysical methods that has been used and is still used in the investigation of basin configuration or basin architecture to determine the thickness of sediments, faults, and fractures in a basin which are essential in hydrocarbon exploration. The method has been used by several researchers in the determination of depth to the basement (Ezekiel, 2019 & Ezekiel *et al*., 2018). This study used high-resolution digital aeromagnetic data over the area to determine the hydrocarbon potentials of the area with a view of augmenting the existing oil blocks and diversifying the over-dependence on the Niger Delta oil region. Besides, the broad West African (Illummeden) basin which the study area is part of, other areas such as Niger Republic are exploring oil from the same basin. The study aims to analyze the high-resolution digital aeromagnetic data over the study area for hydrocarbon potentials, through the determination of depth to magnetic sources using spectral analysis to obtain deeper magnetic and shallow magnetic source depths spatial distribution of the area, which is crucial for hydrocarbon exploration. The area is situated between latitudes 13°15'N to 13°45'N and longitudes 5°15'E to 5°45'E (Figure 1). It has a lateral extent of 54.9km by 54.9km with a total area of 3014.01km^2, with an average elevation varying from 250 m to 400m above sea level (Figure 1) (Offodile, 2002).

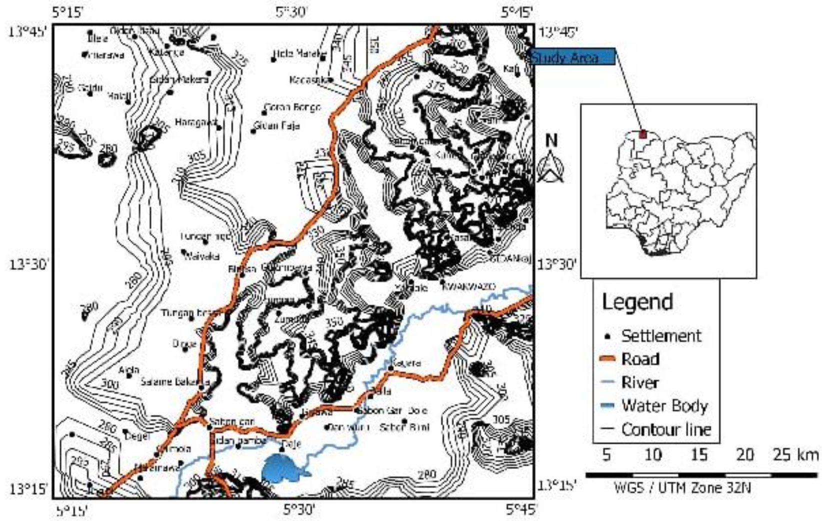

Figure 1: Topographic Map of the Study Area (After Federal Survey of Nigeria, 2006)

Geology of the Study Area

The geology of the area has been discussed by several authors among whom are Ezekiel and Nur (2022), Ezekiel (2019), Ezekiel *et al*. (2018) etc. The study area consists of Alluvium, Gwandu Formation, and Rima group (Figure 2). Gwandu Formation is the youngest in the area apart from the Alluvial deposits that occur along the river channels. The continental Gwandu Formation forms the Eocene Continental Terminal. The sediments are interbedded partially consolidated sands and clays. The clay beds are commonly thick, massive, white, red grey, black and brown. The sands are fine to very coarse. Lignite beds also occur in the formation. The formation thickness ranges from almost 0 in the eastern margin to about 300 m to the northwest towards the middle of the basin down dip.

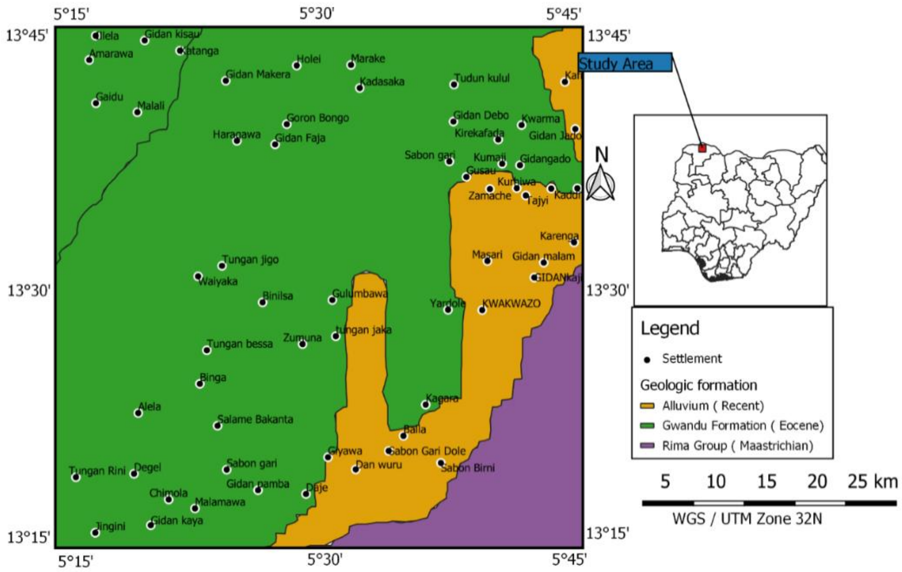

Figure 2: Geologic Map of the Study Area (After Nigerian Geological Survey Agency Abuja NGSA, 2006)

The Rima group consists of Wurno Formation, Dukamaje Formation, and Taloka Formation. The Wurno formation marks the top unit of the Rima Group and consist of well-sorted fine, white sand, with dark grey lignite clay containing pyrites. The Dukamaje formation is made up of shale, some limestone, and mudstones. Taloka formation is the oldest of the group, with essentially sandstones and mudstones.

MATERIALS AND METHODS

Aeromagnetic Data Acquisition

The one sheet of digital high-resolution aeromagnetic data of 30' x 30' over the study area was acquired from the Nigerian Geological Survey Agency (NGSA) Abuja. The high-resolution airborne survey coverage in Nigeria was carried out by Fugro Airborne Surveys between 2004 and 2009 for the Nigerian Geological Survey Agency. Acquisition, processing, and compilation of the high-resolution aeromagnetic data were jointly financed by the Federal Government of Nigeria and the World Bank as part of the Sustainability Management for Mineral Resources Project in Nigeria.

Methods of Aeromagnetic Data Processing

Regional Residual Separation

The regional-residual separation was carried out using the polynomial fitting method. In this method, the region is matched with a mathematical Polynomial of low order to expose the residual features as random errors, and the treatment is based on statistical theory. The surface is considered to be the regional field. The residual is the difference between the magnetic field value thus determined (Ezekiel, 2019). This was achieved using the Oasis Montaj software version 7.0.1. The program was used to drive the residual magnetic values by subtracting the values of the regional field from the total magnetic field values to produce the residual magnetic map and the regional map.

Spectral Analysis

The statistical approach has been found to yield good estimates of mean depth to the basement underlying a sedimentary basin (Nur et al., 2003). The average amplitude spectrum of all waves falling within a given frequency range is computed by summing the Fourier amplitudes and dividing the sum of several frequencies. These average amplitudes are then plotted against the frequency on a semi-log scale. The depths (Z) to the magnetic source are related to the slopes of the line segments thus:

$$Z = \frac{SD}{2\pi} \quad \ldots\ldots 1$$

Where $S = slope$; $D = length\ of\ a\ square\ side\ of\ the\ block$

In this study, the aeromagnetic data set was divided into a block of 7.5' x 7.5' which is 13.725 km x 13.725 km of 4 x 4 data points totaling 16 blocks. Each block was subjected to Fast Fourier transformation (FFT) to compute the power spectrum of the magnetic data using Oasis Montaj and MATLAB software.

RESULTS

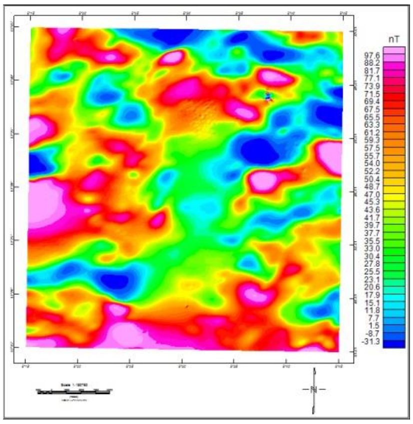

Figure 3: Total Magnetic Intensity Map of the Study Area.

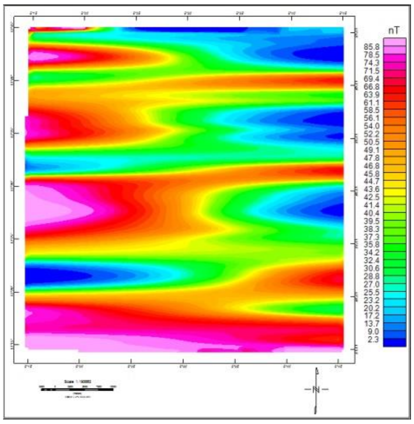

Figure 4: Regional Magnetic Intensity Map of the Study Area.

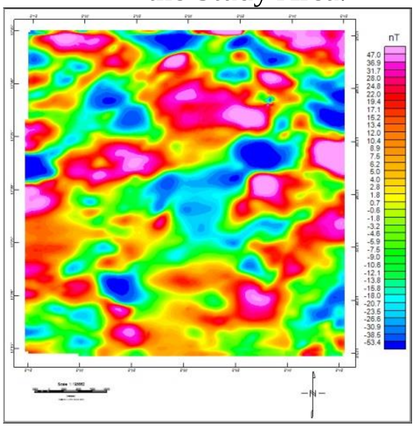

Figure 5: Residual Magnetic Intensity Map of the Study Area

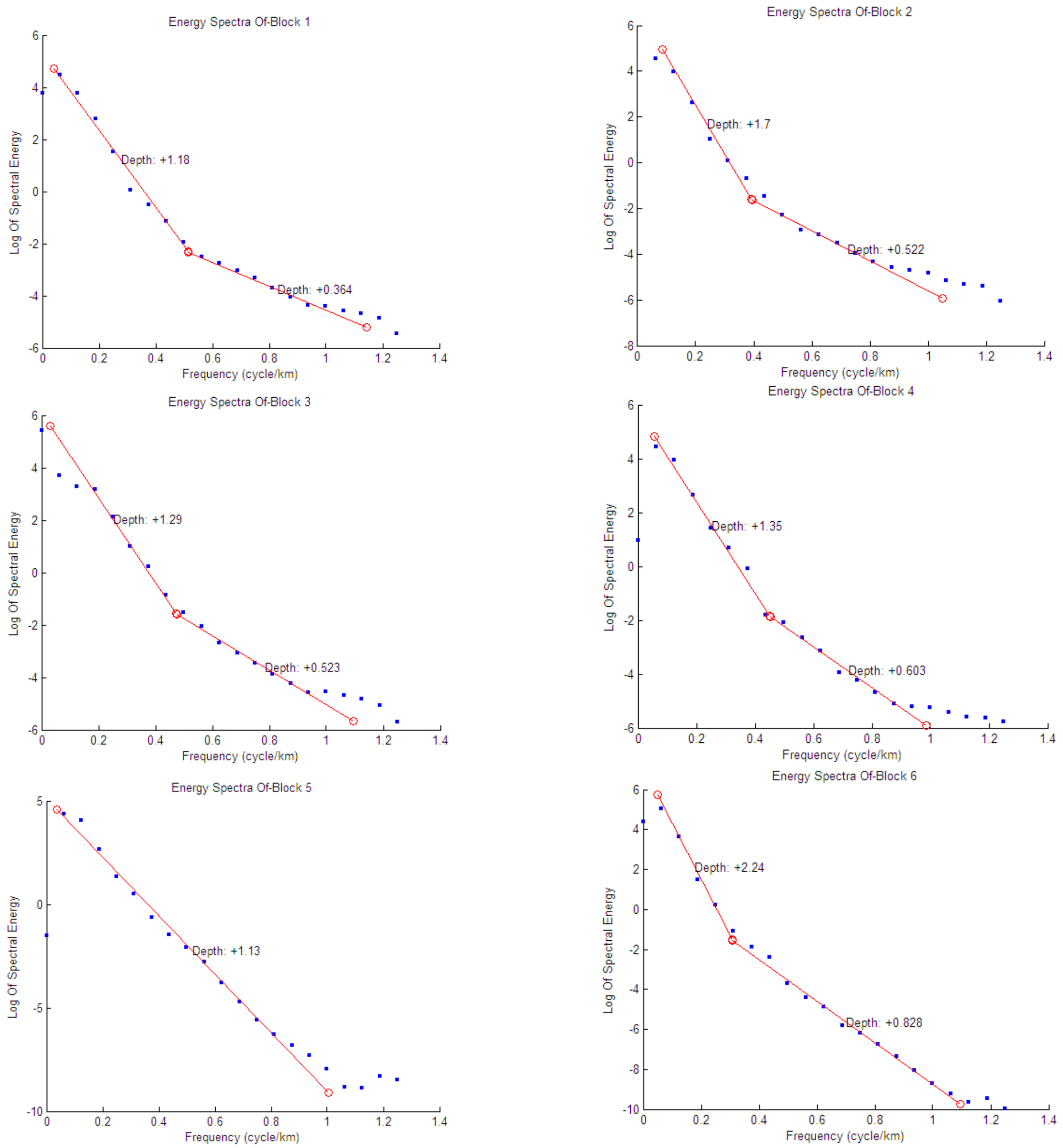

Figure 6: Examples of Graphs of Spectral Blocks 1 to 6

Table 1: Calculated Deeper Magnetic Source Depth (H1) and Shallow Magnetic Source Depth (H2)

Block	H1(km)	H2(km)
1	1.18	0.364
2	1.70	0.522
3	1.29	0.532
4	1.35	0.603
5	1.13	
6	2.24	0.828
7	1.81	0.814
8	2.04	

9	1.17	0.717
10	1.25	
11	1.53	0.712
12	1.12	
13	1.30	0.591
14	1.60	0.827
15	1.52	0.756
16	1.17	0.846
TOTAL	23.42	8.103
AVERAGE	1.463	0.675

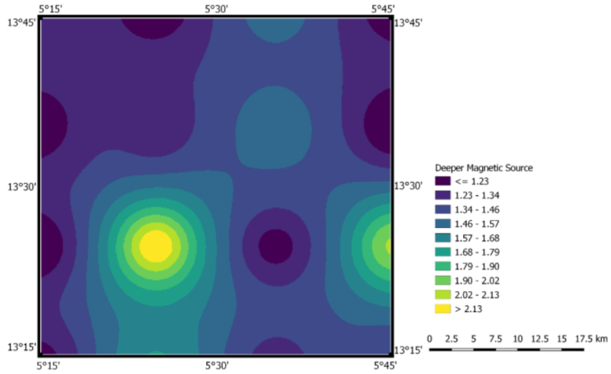

Figure 7: Contoured Deeper Magnetic Source depth (H1) of the Study Area

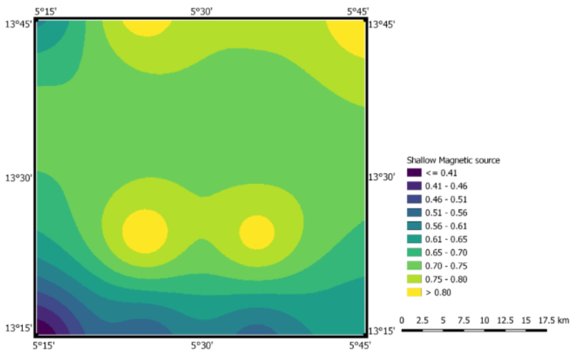

Figure 8: Contoured Shallow Magnetic Source Depth (H2) of the Study Area.

DISCUSSION

The analysis of aeromagnetic data over Gulumbawa and its environs shows that the total magnetic intensity map (Figure 3) is characterized by low magnetic intensity value indicated by dark-light-blue-green-color in the northern part of the study, the eastern, western, and south-western part of the study area is characterized by low magnetic intensity values having dark lights-blue-green color dominating the area. The anomalies are trending in the NE-SW direction, with others in NW-SE, N-S, and E-W directions. The southwestern and south-eastern parts indicate by red-pink-color. Yellow-orange colours accompany the red-pink colours. The lowest total magnetic intensity value of the study area is -31.3nT and the highest value of 97.6nT. The regional magnetic intensity map (Figure 4) shows magnetic anomalies with high and low values of magnetic intensity ranging from 85.8nT to 2.3nT while the low values range from 69.4nT to 52.2nT up to 37.3nT. It is characterized by low magnetic intensity values having dark-light-blue-green-color, yellow-orange-red-pink-colour dominating the area. The anomalies vary from blue to light blue -2.3nT to 25.5nT, light green to yellow 28.8nT to 43.6nT, light blue to green 2.3nT to 28.8nT, orange to red 49.1nT to 69.4nT and pink to light pink 71.5nT to 85.5nT respectively.

The residual magnetic map (Figure 5) shows magnetic anomalies with high magnetic intensity values of 97.6nT and low magnetic intensity value of -31.3nT. The pink color anomalies have magnetic intensity ranging from 97.6nT to 77.1nT. The red color anomalies vary from 73.9nT to 65.5nT, and are dominant in the Northern, Central, and Southern part with disseminations in the southern part. Yellow color anomalies vary from 45.3nT to 41.7nT and occur along the green color anomalies, dominating the map. Green color anomalies are present in the Northern southeastern, northeastern, and southwestern parts. Blue color anomalies range from -31.3nT to 7.7nT. The anomalies are trending in the NE-SW, E-W, NE-SW, N-S, NNE-SSW, ENE-WSW, NNW-SSE, and WNW to ESE as it was observed on the total magnetic intensity map.

The depth to the deeper magnetic source (H1) from the slope of the longest part of the wavelength to the shallow magnetic source (H2) of that distribution from the slope of the second longest wavelength (Figure 6) was calculated. The deeper source range from 1.23 kilometers to 2.13 kilometers, while the shallow sources range from 0.364 kilometers to 0.846 kilometers respectively. Table 1 shows the summary of the depths (H1) and (H2). The results of H1 were contoured to produce a contoured map of (Figure 7). A sub-basin of sediment thickness of 2km and above was identified in the southwestern part of the study area and the shallow magnetic source depth (H2), was contoured to produce the shallow magnetic sources depth (Figure 8) map.

The result of this research reveals that the study area has potentials for hydrocarbon, particularly in the sub-basin identified to have sediment thickness of 2km and above. According to Nwankwo (2008), sedimentary thickness of two kilometers and above is sufficient enough for hydrocarbon maturation. Therefore, the sub basin identified could be a potential area for hydrocarbon generation if other conditions are mate.

CONCLUSION

The analysis of aeromagnetic data over Gulumbawa and environs of northwestern Nigeria to determine Petroleum prospects through depth of magnetic sources indicate that:

1. The basin is generally shallow with most areas having sediment thickness less than two kilometers.
2. A sub-basin was observed in the southwestern part with a sediment thickness of two kilometers and above. This could be a prospective area for further petroleum studies.
3. Areas with shallow sediment thickness are potential areas for Mineral and Groundwater exploration.

RECOMMENDATION

Based on the findings of this research, the identified basin with high sediment thickness should further be subjected to detailed geophysical studies to investigate the viability of the area for the thermal maturity of the sediment and hence hydrocarbon generation using seismic and geochemical methods.

ACKNOWLEDGEMENT

Thanks are to the Nigerian Geological Survey Agency for availing the data that was used for the study and to Oasis Montaj Company.

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REWARDS SYSTEM AND TEACHER'S JOB COMMITMENT IN PUBLIC SENIOR SECONDARY SCHOOLS IN RIVERS EAST SENATORIAL DISTRICT, NIGERIA.

NWIBAEDEE, LETAM
Email: letamnwibaedee@gmail.com
+234-8035433668

Abstract
This study examined the reward system and teachers' job commitment in public senior secondary schools in the Rivers East Senatorial Zone, Rivers State. The aim was to determine how various dimensions of the reward system influence teachers' job commitment. Two hypotheses were formulated and tested. A descriptive research design was used, collecting data from teachers in 110 public senior secondary schools. A sample of 226 respondents was drawn from a population of 550 teachers, determined using Krejcie and Morgan's table (1970). A structured questionnaire gathered data, analyzed using descriptive statistics such as mean and standard deviation. Pearson's Product Moment Correlation Coefficient tested the hypotheses at a 0.05 significance level. Findings revealed a significant relationship between the reward system and teachers' job commitment. The study concluded that well-designed reward systems, both intrinsic and extrinsic, can enhance teacher morale, engagement, and job commitment. Recommendations included providing prompt feedback and implementing regular recognition programs to acknowledge and celebrate teachers' achievements and service.
Key words: Teacher Motivation, Reward Systems, Job Commitment, Intrinsic Rewards, Extrinsic Rewards, Educational Sector, Employee Satisfaction

Introduction

Education is widely recognized as one indicator of development. One of the basic purposes of educations is to produce trained human resource, which can overcome development impediments of a given country. To achieve this, there should be a satisfied work force in the sector. Globally, effective reward practices are among the major motivational tools for enhancing job performance and commitment of teachers. An organization's integrated policies, processes and practice of rewarding employees in accordance with skills, competencies, contributions and market value without any bias can be a reward system of that particular organization (Armstrong, 2010). Every organization has different approach of managing rewards in order to ensure its effectiveness and efficiency. A reward system consists of financial rewards and employee benefits, which is commonly called total remuneration. It is the reward system that outlines the pay levels, pay structure, base pay, employee benefits and all non-financial rewards. From the employees view point, reward systems should meet their expectations in terms of equity and fairness. The reward policies should be well-communicated to the employees understanding, and the rewards should match market rate, qualification, and skills. Management must therefore put in place proper procedure to manage this reward system so that the organization can achieve its goals and objectives.

Pitts (1995) also posited that reward is the benefit that arises from performing a task, rendering a service or discharging a responsibility. The main reward for performing work is salary or wages. Aside salary and wages, many employers also offer pension benefits, paid lunch, child education, health insurance, official car, beneficial loans, bonuses, and many more. Reward system is an important tool that management uses to influence employee's motivation. In other words, management uses reward system to attract people to join the organization, keep them coming to work and motivate them to perform to high levels (Agwu, 2013). According to Armstrong (2013), a reward system is regarded as a program developed to provide appreciation for high performers and provide incentives for low performers to

increase their productivity. Moreover, reward systems have been identified as one of the most effective factors to maximize employee job satisfaction and industriousness.
Reward systems motivate employee to perform better. As one of important components, reward is the value that individuals place on the return of results based on their goals, needs, values, and sources of motivation (Vroom, 1964). The reward comes in the way of a promotion, a raise, recognition, or a sense of accomplishment. Another way in which instrumental results can operate is through committees. In terms of commissions, performance is directly related to results how much money is Earned. Thus, this study is conducted to investigate the extent of the relationship between teachers' reward system and teacher job commitment in public senior secondary school in Rivers East senatorial district.\

Statement of the Problem
Many reward systems in education fail to consider the diverse needs and values of teachers, potentially reducing their effectiveness. When rewards are perceived as controlling, they can decrease teachers' intrinsic motivation, which is essential for long-term job commitment. The subjective nature of teacher performance evaluations, as noted by Hattie and Timperley (2007), can lead to fairness concerns, negatively impacting teachers' commitment. Pink (2009) emphasized that external rewards could undermine intrinsic motivation by reducing autonomy, mastery, and purpose. Moreover, negative aspects of the work environment, such as inadequate compensation, limited professional development opportunities, excessive workload, insufficient recognition, poor working conditions, and lack of autonomy, may decrease teachers' job commitment. Despite various measures to reward teachers' performance, many schools still struggle with poor academic performance. Therefore, this issue aims to determine how recognition, job security, promotion, salary, and in-service training predict teacher commitment in public senior secondary schools in the Rivers East Senatorial District of Rivers State.

Aim and Objectives of the Study
The aim of this study was to examine the reward system and teachers' job commitment in public senior secondary school schools in Rivers East Senatorial District.

1. To investigate the extent recognition, improve teachers' job commitment in public senior secondary school in Rivers East Senatorial District of Rivers State.
2. To examine the extent annual promotion improves teachers' job commitment in public senior secondary schools in Rivers East Senatorial District of Rivers State.

Hypotheses

H_{01}: There is no significant difference in the mean ratings of male and female teachers on the extent recognition improves their job commitment in public senior secondary school in Rivers East Senatorial District of Rivers State.

H_{02}: There is no significant difference in the mean ratings of male and female teachers on the extent promotion improves their job commitment in senior secondary school in Rivers East Senatorial District of Rivers State.

Review of Related Literature
Recognition of Teacher and Teachers Job Commitment
Several researchers have attempted to study the problem of teachers' job commitment leaving behind gaps that need to be filled. These include Namutebi (2006) who researched on the effect of reward management practices and teachers' job commitment in Wakiso District. Ejju (2005) was interested in the relationship between self-esteem and commitments of teachers in secondary schools. None of those studies attempted to relate rewards directly on teachers' job commitment and none of the two studies

still was on the context of primary teachers in Mityana District which gaps the proposed study wishes to fill.

Teachers Promotion and Teachers Job Commitment

To comprehend the relationship between promotion and teachers' commitment, it is crucial to delve into theoretical frameworks that underpin the concept of commitment in educational settings. The Three-Component Model of Commitment, proposed by Meyer and Allen (1991), identifies affective, normative, and continuance commitment. Affective commitment refers to an emotional attachment to the organization, normative commitment involves a sense of obligation, and continuance commitment pertains to the perceived costs of leaving the organization. These components form a foundation for exploring how promotion may influence teachers' commitment.

Methodology

The study adopted a descriptive research design, which is appropriate for describing the characteristics of a population or phenomenon. The primary goal was to provide a detailed description of a particular situation, behavior, or group. Population:550 teachers from 110 public senior secondary schools in the Rivers East Senatorial District of Rivers State, Nigeria (**source**: *Rivers State Senior Secondary School Board, 2024*). Sample Size: 226 teachers (41% of the total population), selected using simple random sampling. Reliability Testing: The test-retest method was used. Twenty copies of the instrument were administered to 20 respondents who were part of the population but not the sample. The scores from these tests were analyzed using Pearson’s Product Moment Correlation Coefficient, yielding a reliability index of 0.89, indicating the instrument was 87% reliable.Data Analysis: Research questions were analyzed using Mean and Standard Deviation, with a criterion mean of 2.50. Pearson’s Product Moment Correlation Coefficient was used to test null hypotheses at a 0.05 significance level.

RESULTS AND DISCUSSION

1 Results of Research Questions

Research Question One: To what extent does recognition improve teachers' job commitment public in senior secondary schools in Rivers East Senatorial District of Rivers State?

Table 1. Mean and standard deviation on the extent does recognition improve teachers' commitment public senior secondary schools in Rivers East Senatorial District in Rivers State.

S/N	Items	Males Teachers N = 103		Female Teachers N = 99		$\bar{X}$ Set $\frac{\bar{X}_1 + \bar{X}_2}{2}$	Decision
		$\bar{X}1$	SD 1	$\bar{X}_2$	SD_2		
1	My school/ organization recognizes and appreciates the efforts of teachers.	3.31	.92	3.00	1.05	3.15	HE
2	Recognition at my workplace includes both formal and informal gestures.	3.19	.94	3.18	.83	3.1	HE
3	I receive feedback on my performance that makes me feel valued.	3.01	.96	2.67	.91	2.84	HE
4	The recognition I receive positively impacts my motivation and morale.	3.50	.71	3.65	.50	3.5	HE
5	I am committed to the goals and mission of my school/ organization.	3.16	.93	3.27	.84	3.2	HE
N=202 Grand Mean ($\bar{X}$) Set & STD		**3.23**	**0.89**	**3.15**	**0.90**	**2.5**	**HE**

Source: Field Survey, 2024.

Results in table 1. show the summary of mean and standard deviation on the what extent does recognition improve teachers' job commitment public in senior secondary schools in Rivers East Senatorial District of Rivers State. Item 1, had a mean set of 3.1. This implies that the respondents agree to a high extent that the respondents agree to a high extent that recognition improve teachers' job commitment and appreciate the effort of teachers. Item 2, mean set of 3.1. This implies that the respondents agree to a high extent that the respondents agree to a high extent that recognition at my work place include both formal and informal gesture. Item 3, had mean set of 2.8. This implies the respondents agree to a high extent that that the respondent agrees to high extent that received feel back on my performance make me feel valued. Item 4, had mean set of 3.5. Item 5, had mean set of 3.2. This implies the respondents agree to a high extent that that that the respondent agrees to high extent that I am committed to the goal and mission of organization.

Research Question Two: To what extent does of annual promotions improve that affect teachers' job commitment in senior secondary school in Rivers East Senatorial District of Rivers State?

Table 2. Mean and Standard Deviation on annual promotions improve that affect teachers' job commitment in senior secondary school in Rivers East Senatorial District

Results in table 2. show the summary of mean and standard deviation on the extent that annual promotions improve that affect teachers' job commitment in senior secondary school in Rivers East Senatorial District of Rivers State. Item 6 had mean set of 2.99. This implies that the respondents agree to a high extent that the annual promotion in my school is transparent and fair. Item 7, had mean set of 2.57. This implies that the respondents agree to a high extent that the criteria for promotion is clearly understood. Item 8, mean set of 3.39. This implies that the respondents agree to a high extent that annual promotion is based on merit. Item 9, had mean set of 3.19. This implies that the respondents agree to a high extent that promotion system motivates me to continual improve my teaching skills. Item 10 had mean set of 3.11. This implies the respondents agree to a high extent that that I feel higher level of job satisfaction when considering the potential for annual promotions.

S/N	Items	Males Teachers N = 103		Female Teachers N = 99		$\bar{X}$ Set $\frac{\bar{X}_1 + \bar{X}_2}{2}$	Decision
		$\bar{X}1$	SD1	$\bar{X}_2$	SD2		
6	The annual promotion process in my school/ organization is transparent and fair.	3.03	1.01	2.97	1.05	2.99	HE
7	I feel that the criteria for promotions are clearly communicated and understood.	3.00	1.01	2.49	1.11	2.57	HE
8	Annual promotions are based on merit and performance.	3.46	.78	3.33	.94	3.39	HE
9	The promotion system motivates me to continually improve my teaching skills.	3.29	.90	3.10	1.01	3.19	HE
10	I feel a higher level of job satisfaction when considering the potential for annual promotions.	3.18	.93	3.05	1.01	3.11	HE
N=202 Grand Mean ($\bar{X}$) Set & STD		**3.18**	**0.92**	**2.91**	**0.84**	**3.05**	**HE**

Source: Field Survey, 2024.

Conclusion

This study was designed to investigate reward system and teacher job commitment in senior public secondary school of Rivers east senatorial zone in River State. Specifically, the study investigated: the level of secondary school teachers' job commitment. In achieving these objectives, five research questions were posed and five null hypotheses were formulated to guide the study. The study was based on two theoretical frameworks: The Herzberger's two-factor theory and motivation Various literatures were consulted and cited in order to identify what has been done by earlier studies, their methods and results, and the possible gaps that needs to filled. The study adopted descriptive research designs: The population of this study comprised all the 550 teachers in all the 110 senior public secondary schools in Rivers east senatorial zone. Simple random sampling technique was employed to select ten public secondary schools which constituted the study sample frame. The sample of the study comprised a total of 226 teachers. The Instrument comprised of two sections. Section A includes articulation on items about the demographic Information of the respondents. Section B contains the different item statements that enabled the researcher give answers to the research questions. The Likert's four-point scale of VHE=4 points, HE=3 points, LE=2 points and VLE=1 points were used in the study.

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