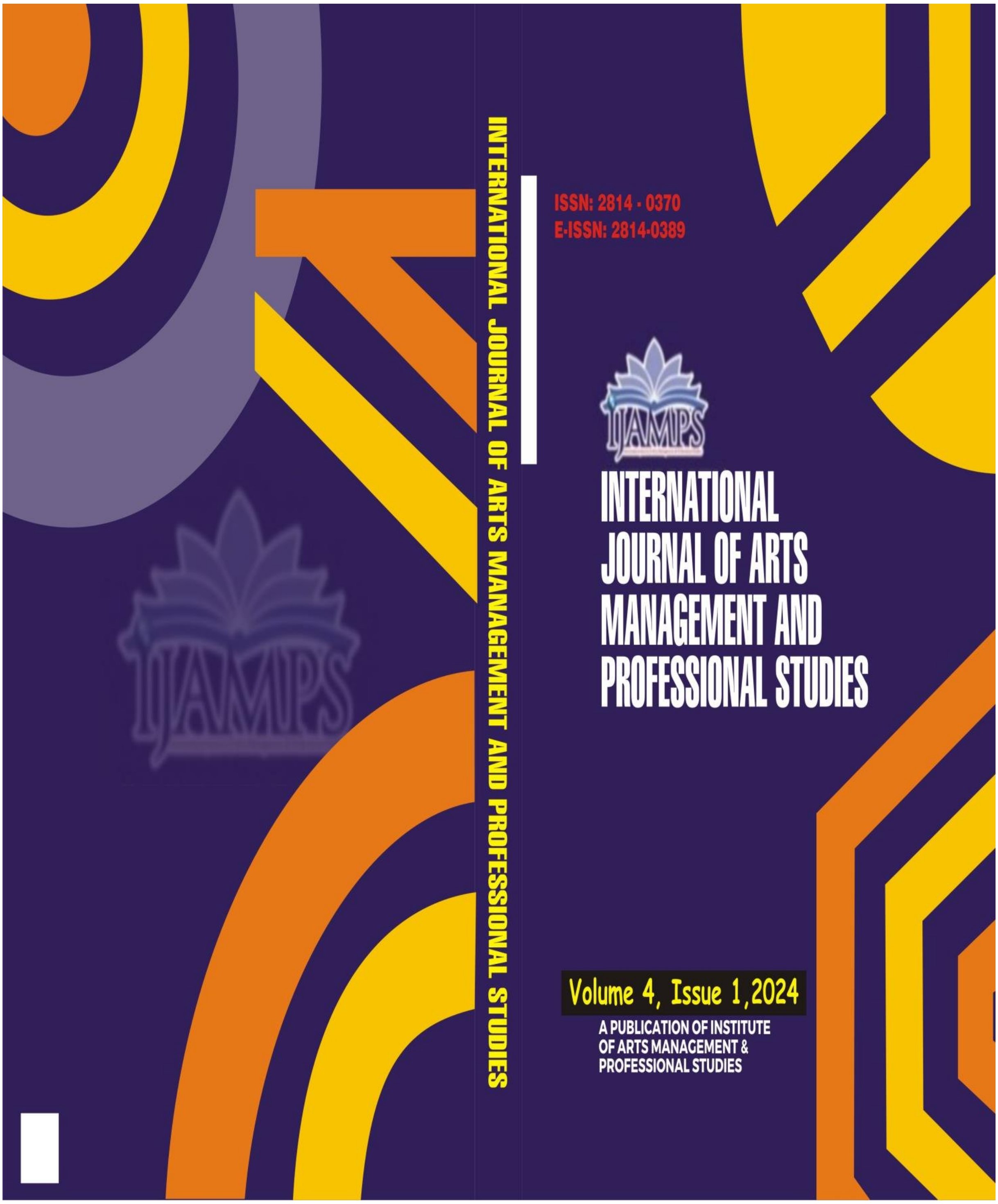
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Factors Militating Against Effective Management of School Records By Principals In Makurdi Local Government Area Of Benue State

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ABSTRACT

This study examines factors militating against effective management of school records by principals in Makurdi Local Government Area of Benue State. The study was guided by three research questions. Three hypotheses were formulated and tested. The study adopted a descriptive research design. The population of the study consisted of 7,472 students in 22 secondary schools in Makurdi Local Government Area. The sample of the study was 380 respondents. The instrument used for data collection was a researcher self-developed structured questionnaire. The instrument was titled "Factors Militating Against Effective Management of Schools Records Questionnaire" (FMAEMSRQ)" Data collected was analyzed using descriptive statistics of mean and standard deviation to answer the research questions. The Chi-Square Statistics was used to test the hypotheses at 0.05 level of significance. The findings revealed there are significant challenges militating against availability, utilization and maintenance of school records in secondary schools. The study therefore, recommended that the school heads should work in conjunction proprietors and organize seminars for staff in order to enlighten them on the basic that is required to make available school records without hitches for it its effective management. Staff should sensitize on the procedure for accurate record keeping through worship and conferences in order to make proper use of the available school records among others.

Keywords: *Effective management, School records, Availability of school records, Utilization of school records, Maintenance of school records and Secondary school.*

Introduction

Information is every organization's most basic and essential asset and in common with any other business assets recorded information requires effective management. The importance of records in the existence of every formal organization such as the school call for proper record management for the attainment of goals to which schools were established (Kachallah, 2014). School records are official documents, books and files containing essential and crucial information of actions and events, that take place in schools. School records refer to all the necessary documents kept in order to aid the smooth running of academic programmes in the school (Nwoma, 2015). School record implies keeping a regular account of the progress of various aspects in the school such as teachers, students, non- teaching staff, admission, examination, library, academic and co-curricular activities. School records showcase what the history of the school is, how the school progresses and how the direction and condition of the school development looks like for a period of time (Uduak, 2017). The post primary schools are expected to keep basic records that will enhance effective teaching and learning process. Such records are grouped into two categories; which are: statutory and non - statutory records. Alabi, (2017), posits that: "Statutory records are records required by law to be kept as a matter of routine to help in the management of the school. The non - statutory records are those records that a school manager may consider vital for the day to day management of the school, but are not required by law to be kept by the school". Statutory record according to Adebayo (2014) include: admission/withdrawal register, attendance register, scheme of work, time table, log book, visitors book, movement book, school diary, lesson plan, among others. The non – statutory records include the following: cash book, stock book, punishment book, calendar, inventory book and staff meeting minute book, among others…

According to Uzodimma (2016), school records are important tools for effective planning and administration of the school. School records occupy strategic position which aid effective and efficient organization and administration of the school. In line with the foregoing, Nwugoh (2013) maintained that because of the various activities that take place in the schools as well as the differences in age and social-economic background of students, academic attainment, religious affinity, among others' it becomes necessary that accurate account of what happens to individuals and groups within the school be documented. This involves preservation of information on people, events or things within the schools, be it primary, secondary or tertiary.

Record management is the area of administrative management that is concerned with achieving economy and efficiency in the creation, maintenance, use and disposal of records of an organization throughout its life cycle. Record management is one of the most important administrative elements of any school organization in which the school administrator or principal must adhere to. Hence, the purpose of record keeping and management is to ensure that accurate and proper records of students' achievements and growth, information on school activities and matters that will promote efficiency and effectiveness of the school activities are kept. Record management can also be defined as the application of systematic and scientific control of recorded information that is required for the operation of the school. Such control is exercised over the distribution, utilization, retention, storage retrieval, protection, preservation and final deposition of all types of records within the school. The term Record management according to Ukachukwu (2018) encompasses record availability, utilization and maintenance. School record management deals with the availability, utilization and maintenance of records. It involves meaningful activities and roles undertaken by school administrators (Principals and staff) of the school to maintain and keep up to date information regarding the school. According to Durosara (2002), records are important tools for effective planning and administration of school, so it is impossible to effectively plan and administer any formal organization which records are either not kept or mismanaged. The education system as a social organization has numerous sub-systems or levels that are managed to ensure some coherence and continuity. To successfully achieve this, records must be safely kept and managed.

School record management is of paramount value because it is the basis through which effective and efficient school administration can be achieved. The aim of record management is to achieve the best retrieval and exploitation of school record in the school system and also to improve the efficiency of record making and keeping process. Record management helps to control the quality and quantity of information that is created in a manner that effectively serves the need of the school (Akube, 1991 and Fasasi 2004). School record management according to Fasasi (2004) is meant to enhance the performance of secondary school administrators. Adequate record management co-ordinators and protects an institutions records, sharpens the effectiveness of records as a management memory which controls the times equipment and space allocated to records and helps to simplify intra-organizational and communication problems. Management of records in secondary school like any other organization is cyclical in nature which involves the principals, teachers, students, messengers, cleaners, and other administrative staff. Bulk of these records are handled by principals and are often kept manually, hence the process of making available, retrieval, utilization and maintenance of records are difficult. It is pertinent to note that data and information generated from an effective and efficient record managements helps the school to make future projection, useful decision, presents facts and figures for future references; thereby enhancing the efficiency and effectiveness of the organization and administration of school. In view of the importance of records in the administration of secondary schools, education law in virtually all states of the federation requires that every school must keep certain specified records. For instance, section 22(1) of education (General) Regulation of Education Law, 1964 of Nigeria as stated in Oleka (2013) stipulates that every institution other than a corresponding college or training college shall keep records and books. Those that are statutory specified by law are referred to as statutory records, while those necessary are known as non-statutory records. Large records of varying degree of significant and magnitude are produced in the course of daily administration and transactions in every school.

One of the emerging problems confronting the school administrators and staff is how to effectively and efficiently provide, handle, control, utilize and maintain the ever-increasing records data base that are necessary for the administration of secondary schools.

Various challenges that envelop the process of school records keeping in an organized school environment may be traceable to, unavailability of record keeping facilities, inadequate utilization of submitted records, inadequate security and inadequate co-operation among school personnel. Over the years, public secondary schools in Nigeria in general and Benue State in particular have been experiencing administrative challenges centered majorly on faulty record management system linked to unavailability of record facilities, inadequacy in utilization and maintenance of records. It is obvious that many students have lost in the past series of vital academic report which made them repeat classes due to the fact that record of result of examination they wrote and passed may have got missing. Many principals and teachers appear to be lacking proper knowledge of essence of properly kept records in the administration of secondary schools.

For the realization of educational goals, the availability of record keeping facilities is imperative. Record availability according to Adeyemi (2016), are those documents obtainable in whatever, medium received or created by an organization in the course of business because of the information contained. Record availability in educational management and administration are vital to the continual existence of the school as an organization. School records; if made available and put to use at the appropriate time will enable both principals, teaching and non-teaching personnel to have knowledge of their students, and through this they will be in a better position to assist the students academically, morally and socially. In addition, they would be able to present the information to whoever may need it (Uzoho, 2006). Generally speaking, record availability in school implies the existence of the required records (statutory and non-statutory) for the purpose of effective school operation. School records must have the quality of being at hand when needed. Record availability deals also with the documentation of data to its utmost update towards achieving any organizational goals. The effort of school principals and staff to preserve and retrieve the information of an individual staff and students and making use of them when needed is refers to as school record management. According to Kulbril (2011), it is the administrative responsibility of both principals and teachers to embrace ideal administrative practices that ensures effective and efficient record keeping in school system. To successfully achieve this, records must be available and stored in such way that they are accessible and safe guarded against environmental damage. The principals and teachers must be very careful in keeping records, checking and cross-checking statutory records kept by the class teachers with emphasis placed on honesty and faithfulness in keeping them.

United National Educational Scientific and Culture organization UNESCO- (2016) described record as a proof of a transaction and further stated that record are set of information put down on books, files computer and other document on every event that goes on in an organization and are always made available or accessible for future references. Omoha (2013) opined that effective management (level of availability, utilization and maintenance) of school records by principals depends on certain procedure and functions such as effective supervision, creation of records, effective leadership, monitoring and training of adequate personnel, record storage and retrieval, discipline and effective communication, delegation of duty, developing record skills and motivation. It is safe when one says that school records are important because they serve as major information tool that sustain the school and aid in achieving educational goals and objectives. Records engender teaching competence and maintain the trend in the history of teaching and learning processes. School records provide much help for effective planning and implementation of appropriate course of actions that support the continuous survival of the school.

The word utilization as a concept is applicable to virtually every human engagement and it determines the frequency or usage of facilities, funds, objects or materials. However, Uduak (2017) defined utilization as the act of using something or the manner in which something is used. It simple refers to as the state of being used to the fullest extent, potential or ability. In reality, utilization is a practical activity that can be conducted to maximize output of a process that yields positive result. It is mostly applicable to capacity, store, finance and records utilization.Maintenance of school record refers to the process of safe-guarding record and its' facilities against internal or external destruction. Ugwumba (2012) affirmed that record maintenance in school is any activity carried out with the aim of keeping the surface of school records as neat as possible and to ensure that records are in good condition and placed in orderly manner. The maintenance of school records is imperative in ensuring consistency and continuity of educational practices. Anyanwu (2019) was of the view that the maintenance of records is obviously important because proper record maintenance make school records available for utilization and serve as major information tools that sustain the school and aid in achieving educational goals and objectives. The maintenance and management of the school records requires specific management procedures and functions to be followed in order to achieve good results. According to Obadara (2020), these include effective leadership and supervision, monitoring, adequate provision and training of personnel, record storage and retrieval, discipline, effective communication, delegation of duty and motivation. According to Ujah (2016) a good record contains all relevant details which are recorded or written accurately and honestly. This according to the author can be achieved when events and activities are documented without delay or postponement. It is pertinent for the school head or whoever that is responsible for writing reports to do so giving details of the relevant points. When reports are partially written or points haphazardly jotted down, it does not amount to good record keeping or giving proper information. School records are not to be kept or written in a hurry. There should be adequate time allocated to the writing of reports and keeping of records to avoid errors and inaccuracy where profomas are used. According to Hanior (2016) the person responsible for filling them should ensure that all the columns are accurately completed.

Omoha (2013) opined that effective management (level of availability, utilization and maintenance) of school records by principals depends on certain procedure and functions such as effective supervision, creation of records, effective leadership, monitoring and training of adequate personnel, record storage and retrieval, discipline and effective communication, delegation of duty, developing record skills and motivation. It is safe when one says that school records are important because they serve as major information tool that sustain the school and aid in achieving educational goals and objectives. Records engender teaching competence and maintain the trend in the history of teaching and learning processes. School records provide much help for effective planning and implementation of appropriate course of actions that support the continuous survival of the school.

Statement of the Problem

Record management is one of the basic functions of school administrators and cannot be over emphasized in any way. The continuity of any school organization depend on available and accessible useful records of past activities. In view of the importance of records in the administration of secondary schools, the education law in virtually all states of the federation requires that every school must keep certain specified records. Despite the importance of school records management in the achievement of educational objectives, these records do not seem to be adequately management in terms of provision, utilization and maintenance by Government and school administrators. From observation, it becomes obvious that accurate, reliable, and trustworthy records that fulfill evidential requirement are been created but not properly managed.Observation of the researcher showed that most school administrators (principals) in Benue State secondary schools are experiencing many difficulties in carrying out their administrative functions. These challenges may be connected to unavailability, inadequate utilization and poor maintenance of school records that seem to have characterized secondary school administration in Benue State. it is against this background that, this study seeks to examine factors militating against effective management of school records by principals in Makurdi Local Government Area of Benue State.

Purpose of the Study

The purpose of this study is to examine factors militating against effective management of school records by principals in Makurdi Local Government Area of Benue State. The specific objectives of the study are:

1. Examine challenges militating against availability of school records in secondary schools Makurdi Local Government area of Benue State.
2. Examine challenges militating against utilization of school records in secondary schools.
3. Examine challenges militating against maintenance of school records in secondary schools.

Research Questions

The following questions guided the study:

1. What are the challenges militating against availability of school records in secondary schools Makurdi Local Government area of Benue State?
2. What are the challenges militating against utilization of school records in secondary schools?
3. What are the challenges militating against maintenance of school records in secondary schools?

Hypotheses

The following hypotheses are formulated and tested for the study:

1. There are no significant challenges militating against availability of school records in secondary schools Makurdi Local Government area of Benue State.
2. There are no significant challenges militating against utilization of school records in secondary schools.
3. There are no significant challenges militating against maintenance of school records in secondary schools.

RESEARCH METHOD

This study adopted a descriptive survey research design. This design explores and describes the opinions, feelings, views, preferences and attitudes of the selected sample of the population of the study.

The population of this study consisted of 7,472 students in 22 secondary schools in Makurdi Local Government Area (Benue State Teaching Service Board, 2021). The reason for the use of public secondary schools is to aid the researcher have access to exact population of the study for easy determination of sample size and application of the study findings.

The sample of the study was 380 respondents (students) out of the population of 7,472 students in 22 public secondary schools in Makurdi Local Government Area. This is based on Taro Yamene (1964) in Emaikwu (2019) who states that for a study of known population "N" and error level, the minimum sample size requirement should be given by the

formula,Formula: n = $\frac{N}{1+N(e)2}$

The researchers adopted a multi-stage sampling procedure; in the first stage, the researchers adopted simple random sampling to sample one school from each of the 11 council wards in the local government. This technique gave each school equal opportunity to participate in the study. In the second stage, proportionate sampling technique was adopted to sample respondents from each of the sampled schools. This technique enabled the researcher to have a fair representation of the study population proportionately. In the third stage, simple random sampling technique was employed to access individual sampling; this technique gave the respondents equal opportunity to participate in the study.

The instrument used for data collection was a researcher self-developed structured questionnaire. A self-developed questionnaire will be based on the research variables in line with the research questions. The instrument was titled "Factors Militating Against Effective Management of Schools Records Questionnaire" (FMAEMSRQ)". Each of the variables had four items which were designed to elicit information from the respondents to aid the researchers in their investigation to answer the research questions. The researchers employed a four-point type modified rating scale with the response mode of Strongly Agree (SA) = 4, Agree (A) = 3, Disagree (D) = 2 and Strongly Disagree (SD) = 1 respectively.

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Data was analyzed using descriptive statistics of mean and standard deviation to answer the research questions. The Chi-Square Statistics was used to test the hypotheses at 0.05 level of significance.

RESULTS

This section dwells with the analysis of research questions that guided the study using mean and standard deviation scores and since the four-point rating scale was adopted for the research 2.50 have been used as the mean cut-off mark.

Research Question One: What are the challenges militating against availability of school records in secondary schools Makurdi Local Government area of Benue State?

Table 1: Mean and Standard Deviation on the Challenges Militating Against Availability of School Records In Secondary Schools

N	Description	N	SA	A	D	SD	X	Std.	Decision
1	Poor storage facilities affect availability of school records	380	67	136	100	77	2.51	1.01	Accepted
2	Falsification of record/data affects availability in school	380	65	198	26		2.79	.80	ccepted
3	Inaccurate entries in schools affects availability of records	380	146	104	65	65	2.87	1.11	ccepted
4	Lack of training in school records keeping affects availability of records in school	380	95	152	81	52	2.76	.98	ccepted
	Cluster Mean and Standard Deviation	**380**					**73**	**98**	

Table 1 shows that items 1-4 have mean and standard deviation as follows: 2.51, 2.79, 2.87 and 2.76 with a corresponding standard deviation of 1.01, .80, 1.11 and .98 respondents with a cluster mean of 2.73 and a standard deviation of .98 above the cut-off mean point of 2.50. This explains that respondents have accepted that poor storage facilities affects availability of school records, falsification of record/data affects availability in school, inaccurate entries in schools affects availability of records and that lack of training in school records keeping affects availability of records in school. The result implies that availability of school records is a factor militating against school records in secondary schools.

Research Question Two: What are the challenges militating against utilization of school records in secondary schools?

Table 2: Mean and Standard Deviation on the Challenges Militating Against Utilization of School Records in Secondary Schools?

N	Description	N	SA	A	D	SD	x	Std.	Decision
5	Incorrect record keeping affects it utilization in schools	380	91	202	74	13	2.98	.76	Accepted
6	Poor knowledge of school records affects its effective usage	380	205	121	54	-	2.94	1.20	ccepted
7	Lack of personnel affect effective use of records in school	380	261	63	28	28	3.47	.92	ccepted
8	Non-submission of data affects its utilization	380	119	144	52	65	2.83	1.05	ccepted
	Cluster Mean and Standard Deviation	**380**					**01**	**)8**	**ccepted**

Table 2 shows that items 5-8 have mean and standard deviation as follows: 2.98, 2.94, 3.47 and 2.83 with a corresponding standard deviation of .76, 1.20, .92 and 1.05 respectively with a cluster mean of 3.01 and a standard deviation of .98 above the cut-off mean point of 2.50. This explains that respondents have accepted that Incorrect record keeping affects it utilization in Schools poor knowledge of school records affects its effective usage, Lack of personnel affect effective use of records in school and non-submission of data affects its utilization. The result means that utilization of school records is a potential challenge militating against school records.

Research Question three: What are the challenges militating against maintenance of school records in secondary schools?

Table 3: Mean and Standard Deviation on the Challenges Militating Against Maintenance of School Records in Secondary Schools

N	Description	N	SA	A	D	SD		Std.	Decision
9	Lack of proper supervision affects records maintenance in school	380	49	199	78	54	2.64	.88	Accepted
10	Staff laziness militate against effective maintenance of school records	380	154	135	39	52	3.03	1.03	ccepted
11	Poor arrangement of record affects its maintenance	380	118	158	39	65	2.87	1.04	ccepted
12	Poor storage facilities affects records keeping	380	154	108	53	65	2.92	1.11	ccepted
	Cluster Mean and Standard Deviation	**380**					**37**	**05**	**ccepted**

Table 3 shows that items 9-12 have mean and standard deviation as follows: 2.64, 3.03, 2.87 and 2.92 with a corresponding standard deviation of .88, 1.03, 1.04 and 1.1 respectively with a cluster mean of 2.87 and a standard deviation of 1.05 above the cut-off mean point of 2.50. This explains that lack of proper supervision affects records maintenance in school, staff laziness militates against effective maintenance of school records, poor arrangement of record affects its maintenance, poor storage facilities affect records keeping respondents have accepted that use of school records. The result depicts that maintenance of school records enormously affect school records in secondary schools.

Testing of Hypotheses

Hypothesis 1: There are no significant challenges militating against availability of school records in secondary schools Makurdi Local Government area of Benue State.

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Table 4: Chi-square scores on the Challenges Militating Against Availability of School Records in Secondary Schools.

onses	fo	Fe	Df	x^2cal.	p	Remark
	83					
	137		3	30.211	.000	H_o is rejected
	96					
	64					

Table 5 shows that Chi-square calculated is 30.211, *P* values is 0.000 < 0.05 at df of 3. Since the p value is less than 0.05, the null hypothesis which states that there are no significant challenges militating against availability of school records in secondary schools Makurdi Local Government area of Benue State is rejected. This implies that there are significant challenges militating against availability of school records in secondary schools Makurdi Local Government area of Benue State.

Hypothesis 2: There are no significant challenges militating against utilization of school records in secondary schools.

Table 5: Chi-square scores on the Challenges Militating Against Utilization of School Records in Secondary Schools.

onses	fo	Fe	Df	x^2cal.	p	Remark
	117					
	138		3	47.979	.000	H_o is rejected
	55					
	70					

Table 6 shows that Chi-square calculated is 47.979, *P* values is 0.000 < 0.05 at df of 3. Since the p value is less than 0.05, the null hypothesis which states that there are no significant challenges militating against utilization of school records in secondary schools. This implies that there are significant challenges militating against utilization of school records in secondary schools.

Hypothesis 3: There are no significant challenges militating against maintenance of school records in secondary schools.

Table 6: Chi-square scores on the Challenges Militating Against Maintenance of School Records in Secondary Schools.

›onses	fo	Fe	Df	x^2cal.	P	Remark
	122	95.0				
	159	95.0	3	›7.158	.000	H_o is rejected
	38	95.0				
	61	95.0				

Table 6 shows that Chi-square calculated is 97.158, *P* values is 0.000 < 0.05 at df of 3. Since the p value is less than 0.05, the null hypothesis which states that there are no significant challenges militating against maintenance of school records in secondary schools. This implies that there are significant challenges militating against maintenance of school records in secondary schools.

Discussion of Findings

Based on the analyzed data the following findings are thus discuss:

The first finding revealed that availability of school records is a factor militating against school records in secondary schools. This finding implies that poor storage facilities, falsification of record/data, inaccurate entries in schools, lack of training in school records keeping affects availability of records in school. This finding is confirmed with test of hypothesis 1 which revealed that there are significant challenges militating against availability of school records in secondary schools Makurdi Local Government area of Benue State. This finding is in line with Nnenna and Sarah (2019) who found that most of the statutory and non- statutory records were available and utilized in a great extent, only few records were unavailable and utilized in a very low extent. In the same vein, Ikgbusi& Iheanacho (2016) revealed among others that many schools are understaffed and are still facing inadequate subject teachers, in other words, most principals are forced to teach some classes in addition to their official work of administration.

The second finding revealed that utilization of school records is a potential challenge militating against school records. This finding implies that incorrect record keeping; poor knowledge of school records, lack of personnel and non-submission of data affects utilization of school records in schools. This finding is confirmed with test of hypothesis 2 which revealed that there are significant challenges militating against utilization of school records in secondary schools. This finding is in line with Usman (2017) whose results indicated that attendance register and visitors' book were not adequately utilized and maintained despite being provided in public secondary schools in Kaduna metropolis.

The third finding revealed that maintenance of school records enormously affects school records in secondary schools. This finding means that, staff laziness, poor storage facilities and poor arrangement of record militates against effective maintenance of school records. This finding was also confirmed with the test of hypothesis 3 which revealed that there are significant challenges militating against maintenance of school records in secondary schools. This finding is in contrast with Seniwoliba (2017) who revealed that records management is decentralized and are managed manually through filing of hard copies in folders and kept in metal cabinets based on individual ability and knowledge at the various departments/sections/units and the faculties and schools. It was further affirmed that only the Academic Affairs Section and the Finance Department that have well developed soft ware's to store and retrieve information. Similarly, Nnenna (2020) study revealed that most of the statutory and non- statutory records were maintained and utilized to a great extent, only few records were maintained and utilized in a very low extent.

Conclusion

Based on the findings of the study, it has been established that there are several factors militating against effective management of school records by principals in Makurdi Local Government Area of Benue State; these factors range from availability, utilization and maintenance of school records in secondary schools. The study established that poor storage facilities, falsification of record/data, inaccurate entries in schools, lack of training in school records keeping affects availability of records in school. Also, incorrect record keeping, poor knowledge of school records, lack of personnel and non-submission of data affects utilization of school records in schools.

Recommendations

Based on the findings of the study the following are the recommendations:

i. The school heads should work in conjunction proprietors and organize seminars for staff in order to enlighten them on the basic that is required to make available school records without hitches for it its effective management.
ii. Staff should sensitize on the procedure for accurate record keeping through worship and conferences in order to make proper use of the available school records.
iii. The school should endeavour to make available the basic facilities that are required for effective and efficient maintenance of school records.

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An Assessment of Micro Pension Scheme on Financial Inclusion in Nigeria

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ABSTRACT

This paper focused on doing a comprehensive analysis of the Micro Pension Scheme in Nigeria and its implications for enhancing financial inclusion. Nigeria, as a nation, possesses a diverse cultural heritage alongside significant economic inequalities. The implementation of micro pensions was undertaken as a means to mitigate this disparity. The study utilized the Diffusion of Innovations Theory, the Social Capital Theory, and the Behavioural Economics Theory to examine the challenges involved in implementing a micro pension programme. The findings demonstrated the importance of the programme aligning with established social and economic norms in order to ensure its level of acceptance. The significance of trust, open dialogue, and utilizing social networks in the process of activating local communities became evident. The field of behavioural economics has contributed novel perspectives on the mechanisms underlying decision-making, subsequently resulting in the widespread adoption of "nudging" strategies. The study also acknowledged the necessity of providing training to stakeholders in order to enhance their cultural sensitivity. Additionally, it emphasized the importance of obtaining empirical evidence to support and supplement the theoretical findings. In order to enhance the implementation strategy of the micro pension system, several key approaches were suggested, including strategic communication, a continuous feedback mechanism, collaborative research methodologies, and a robust monitoring and evaluation framework. This study made a valuable contribution to the continuing discourse surrounding financial inclusion in Nigeria. It achieved this by thoroughly investigating several factors related to the micro pension system and providing insightful recommendations to key stakeholders such as policymakers, financial institutions, and community leaders. The researchers expressed their goal that their findings would contribute to the development of policies aimed at fostering widespread economic engagement and ensuring financial stability in Nigeria.

Keywords: *Micro Pension Scheme, Financial Inclusion, economic inequalities, Micro Pension Assessment*

Introduction

Financial inclusion (FI) is subject to varying interpretations among nations, mostly influenced by their respective levels of development, resulting in the absence of a widely acknowledged definition (O. Odo & Chinedu, 2016). The National Financial Inclusion Strategy (NFIS) of the Central Bank of Nigeria (CBN), as outlined in October 2012, defines "financial inclusion" as the state in which adult individuals in Nigeria are provided with convenient access to a diverse array of formal financial services that are tailored to their requirements and offered at reasonable costs. The long-term goal of the Nigerian Financial Inclusion Strategy (NFIS) is to achieve a participation rate of 80 percent among Nigerian adults in various financial inclusion (FI) initiatives by the year 2020 (Ahmed, 2022).

The primary objective of the National Financial Inclusion Strategy (NFIS) is to achieve a 40 percent financial inclusion rate among the adult population of Nigeria with regards to pensions by the year 2020. However, according to the 2018 Financial Inclusion (FI) report published by the Enhancing Financial Innovation and Access (EFInA), it is evident that the pension industry has only achieved a mere 8 percent level of financial inclusion (Dutta, 2022). Furthermore, it is noteworthy that the proportion of pension assets relative to the Gross Domestic Product (GDP) in the year 2018 had a pension penetration rate (PPR) of 6.69 percent.

From a strategic standpoint, the objective of the pension industry in Nigeria is to provide insurance coverage to 30% of the country's labour force by the year 2024. To cater to those operating within the informal sector, a micro-pension plan was implemented in March 2019.

The concept of financial inclusion has become a crucial aspect in the global effort to reduce poverty and foster economic growth. The significance of financial inclusion in a country such as Nigeria, characterized by a rapidly growing population and a dynamically evolving socioeconomic environment, cannot be overstated (O. Odo & Chinedu, 2016). The Micro Pension Scheme has emerged as a viable approach to facilitate financial inclusion and, consequently, foster inclusive economic development.

Nigeria has experienced significant economic growth in recent decades; nevertheless, this progress has not been uniformly distributed throughout all segments of the population. A considerable number of individuals, particularly those engaged in informal economic activities, continue to face limited availability of conventional banking services. The Nigerian economy's informal sector primarily comprises small enterprises, agricultural producers, and individuals who are self-employed. The implementation of the Micro Pension Scheme by the Nigerian government can be regarded as a deliberate initiative aimed at enhancing the accessibility of the financial system.

The introduction of the Micro Pension Scheme was undertaken as a component of wider efforts aimed at pension reform, with the objective of extending pension benefits to individuals employed in the informal sector (Wolf & Lorena, 2021). A significant proportion of the Nigerian population lacks sufficient financial reserves for retirement due to the historical limitation of pension schemes to individuals employed inside the formal sector. The Micro Pension Scheme provides those employed in the informal sector with a systematic and accessible means of saving for their retirement, thereby addressing the existing gap in this domain.

The provision of financial services is merely the initial step towards achieving financial inclusion, encompassing the provision of necessary resources and capabilities to individuals and communities, enabling their active participation in economic activities (Nagarajan, 2021). The primary objective of the Nigerian government, in conjunction with the Micro Pension Scheme, is to facilitate the enhancement of individuals' financial stability. The objective of the proposed proposal is to enhance the resilience of the social safety net by extending retirement benefits to individuals engaged in informal economic activities.

Despite its great promise, the Micro Pension Scheme has a number of hurdles that must be overcome before it can be implemented properly. Significant obstacles arise from the intricacies associated with operations and legislation, alongside the presence of cynicism and lack of knowledge among the intended audience. The success of the plan is contingent upon its integration with broader financial inclusion aims and compatibility with regulatory requirements.

Several challenges impede the achievement of Nigeria's Micro Pension Scheme's (MPS) objective to extend pension coverage to the informal sector of the country. The primary concern pertaining to the efficacy of communication strategies revolves around the prevalent deficiency in comprehension among individuals employed in the informal sector, hence impeding their engagement (Ahmed, 2022).. The success of the initiative is significantly hindered by operational concerns such as worker identification and registration, logistical challenges in fund collection, and ensuring security. The complexity of the situation is further compounded by the presence of regulatory misalignment, potential technological barriers, socioeconomic disparities, and limited engagement of stakeholders. In order to enhance the efficacy of the Micro Pension Scheme in promoting financial inclusion in Nigeria, it is imperative to conduct a comprehensive analysis of the challenges at hand. This analysis should be accompanied by the development of practical solutions that consider the distinctive systemic and demographic attributes of the country.

Despite the increasing interest in the Micro Pension Scheme, there is a dearth of empirical research that evaluate its impact on financial inclusion within the Nigerian context (Ahmed, 2022). The current body of research mostly emphasizes theoretical frameworks and policy analysis, resulting in a dearth of empirical evidence regarding the tangible outcomes of the plan. The primary objective of this study is to address the existing gap in information by conducting an analysis on the effects of the Micro Pension Scheme on crucial measures of financial inclusion. These measures include individuals' ability to access and utilize financial services, their inclination to save, and their level of economic empowerment.

Literature Review

Conceptual Framework

Brief Overview of Micro Pension Scheme and its Objectives

The theme of pension has been approached from various perspectives by numerous scholars. A pension refers to a sum of money that is reserved by either an employer, an employee, or both parties, for the duration of an employee's active working years, with the intention of providing financial support following their retirement (Susilowati & Leonnard, 2019). According to Ahmed (2022), the concept of pension refers to a post-employment benefit and serves as a type of social security. It is designed to support a certain group of individuals within a given country who have dedicated a significant portion of their working years to paid employment in both public and select private organizations. According to Shekar (2017), the concept of pension refers to the regular monetary compensation provided to employees by either the government or a firm, typically following a predetermined duration of service.

The Micro Pension Scheme in Nigeria serves as a strategic solution to address the challenges associated with pension coverage within the informal sector. This initiative has been adopted as a component of wider pension reform endeavours. The informal economy, encompassing several small enterprises, artisans, and self-employed individuals, has traditionally been marginalized from conventional pension schemes, resulting in a substantial portion of the populace without a dependable means to accumulate retirement savings (Kumar, 2019). The Micro Pension Scheme was developed as a solution to address the lack of pension benefits available to workers in the informal sector. Its primary objective is to promote financial inclusion and establish a social safety net for individuals who were previously excluded from pension arrangements.

The Micro Pension Scheme encompasses a diverse array of objectives, all of which are centered on enhancing the well-being of individuals engaged in informal economic activities. The main objective of the effort is to enhance individuals' accessibility to formalized pension schemes within the informal economy, hence promoting financial inclusivity (Rinofah et al., 2022). Aligned with broader national initiatives aimed at increasing financial inclusion, the objective is to provide a well-organized framework for individuals to participate in the formal financial system through contributions and savings.

Furthermore, the Micro Pension Scheme has been specifically formulated to provide individuals who have retired from the informal sector with a sense of financial security and tranquilly (Kwabla King, 2017). The objective of the programme is to develop a sustainable approach for individuals to accumulate funds for their retirement and ensure a financial cushion through consistent contributions and prudent investment of their pension assets.

The project additionally demonstrates a commitment to social welfare by acknowledging the importance of mitigating poverty and economic vulnerability among the senior population (Khaydarov, 2014). The primary objective of the Micro Pension Scheme is to enhance the well-being of individuals employed in the informal sector through the provision of personalized and cost-effective pension schemes that may be established with ease.

The Pension Reform Act (PRA) of 2004, which was enacted by President Olusegun Obasanjo on June 25, 2004, initiated a significant shift from the Defined Benefits Scheme to the Contributory Pension Scheme in Nigeria. The Defined Benefits Scheme was confronted with a range of challenges, including corruption, inadequate finance, outstanding pension payments, and frequent verification and enrollment procedures. However, these difficulties were addressed by the implementation of the aforementioned legislation.

According to PenCom (2021), the aggregate value of pension fund assets within the Contributory Pension Scheme stood at N12.78 trillion as of July 31, 2021. Conversely, the Defined Benefits Scheme exhibited a pension deficit over 2 trillion Naira, as reported by Susilowati & Leonnard (2019). This shortfall was deemed unprecedented and unsustainable. The Contributory Pension Scheme encompasses both the private and public sectors. According to PenCom's (2021) estimation, the cumulative contributions made by both the public and private sectors to the Contributory Pension Scheme have reached a substantial amount of N6,906.84 trillion since the inception of the scheme up until the first quarter of 2021. Specifically, the public sector has contributed a total of N3,548.77 trillion, while the private sector has contributed N3,358.07 trillion.

National Pension Commission (2019) posits that the concept of Micro Pension Plan pertains to a framework within the Contributory Pension Scheme (CPS) that enables individuals who are self-employed or employed in organizations with fewer than three (3) employees to contribute financially towards securing pension benefits for their retirement or in the event of incapacitation.

The Micro Pension plan was specifically developed to cater to those with little financial resources and a heightened susceptibility to the potential threat of poverty in old age (Otibine & Jahonga, 2020a). Its primary objective is to enable these individuals to derive advantages from the programme and establish a secure future by ensuring a consistent income throughout retirement. The Micro Pension scheme has demonstrated success in various countries including India, Kenya, and Ghana, among others (Otibine & Jahonga, 2020b).

The present contributions predominantly originate from organizations that employ three or more individuals on a full-time basis inside the formal economy. The formal sector refers to the segment of the economy encompassing employment opportunities in which both working hours and remuneration are consistently documented and recognized as taxable sources of income. According to Kozlova & Chernei (2022), those who are engaged in the "informal sector" can be characterized as individuals who receive low pay or are self-employed, regardless of whether they work in micro- or non-registered enterprises or within the home sector, and regardless of whether they work on a full-time or part-time basis. Several examples of occupations are auto mechanics, electronics technicians, small-scale builders, electricians, hairstylists, vulcanizers, truck drivers, bricklayers, tailors, farmers, and ranchers.

Methodological Evolution in Assessing Financial Inclusion

The assessment of financial inclusion has evolved from a rudimentary measure of accessibility to one that considers the extent and calibre of services provided. While previous metrics focused on factors such as the presence of banks and the possession of bank accounts, contemporary metrics prioritize factors such as actual usage, cost, and impact on individuals' livelihoods. The Micro Pension Scheme presents an interesting case study that enables a comprehensive examination of financial inclusion beyond conventional limits.

Global Trends and Lessons Learned

It is feasible to acquire knowledge from the micro-pension programmes of other nations through diligent investigation. Other nations, such as India and Kenya, have made both successful and unsuccessful efforts to incorporate workers from the informal economy into pension systems (Otibine & Jahonga, 2020). Through conducting a comparative analysis of various micro-pension plans, a deeper understanding can be gained regarding the factors that contribute to their efficacy. This knowledge can then be utilized to tailor and refine these plans to better align with the unique characteristics and requirements of the Nigerian context.

Technological Innovations and Financial Inclusion

The advent of digital technologies has brought about a significant transformation in the global financial sector, presenting novel opportunities to enhance financial inclusivity (Susilowati & Leonnard, 2019). The potential enhancement of the Micro Pension Scheme's convenience and effectiveness can be anticipated with the incorporation of mobile banking, digital payments, and other technological advancements. The examination of technology's function within the project's framework is of utmost importance, as it has the potential to alleviate logistical challenges associated with accessing geographically scattered and often isolated workers in the informal sector.

Socio-Economic Implications

The progress of society at large is inherently interconnected with the concept of financial inclusion. The promotion of savings and the implementation of long-term financial planning through the Micro Pension Scheme have the potential to enhance both economic and social well-being (Wang et al., 2022). A comprehensive understanding of the scheme's societal implications necessitates an examination not just of its immediate impact on individuals' financial well-being but also of its potential ramifications on factors such as community resilience and national economic development.

Dynamics and Regulatory Framework

The efficacy of the Micro Pension Scheme hinges upon a conducive policy environment and a clearly delineated regulatory structure. The evaluation of the alignment between existing policies and the goals of the scheme, as well as the identification of regulatory obstacles, are crucial factors for ensuring the long-term viability of the plan (Bazarbash, 2019). This study aims to provide practical suggestions for enhancing and adapting policies to facilitate the smooth incorporation of the informal sector into the pension system.

Stakeholder Perspectives and Inclusive Governance

The incorporation of inclusive governance, which actively solicits feedback from a diverse array of stakeholders, is vital for any initiative aimed at expanding the availability of financial services (Iram & Zhang, 2022). A comprehensive understanding of the dynamics at play can be achieved by integrating the perspectives of informal sector workers, pension fund administrators, financial firms, and regulatory organizations. The principal objective of this research is to include the viewpoints of many stakeholders into a comprehensive assessment that impartially reflects the requirements and preferences of all concerned parties.

Framework for Micro Pension Plan in Nigeria

In 2018, the National Pension Commission (PenCom) released a public notice to stakeholders regarding the guidelines and operational procedures for the implementation of the Micro Pension Plan. The rules encompass three overarching domains, namely: approaches to ensure engagement in the Micro Pension Plan, operational procedures for the Micro Pension Plan, and the essential prerequisites for involvement by authorized Pension Administrators and Custodians.

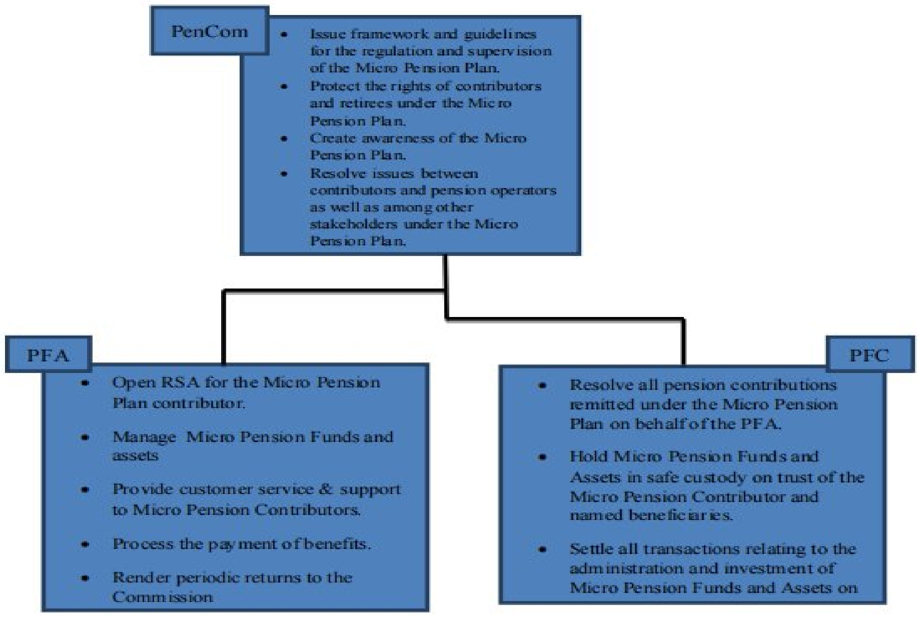

Fig 1: Institutional Framework Of The Micro Pension Plan

Sources: Pencom (2018a)

Informal Sector in Nigeria

In 1973, Keith Hart, a renowned social anthropologist, proposed the concept of the informal sector, which has subsequently garnered significant attention from researchers and policymakers (Zhang, 2020). According to Iwelumo & Olanipekun (2017), the informal sector is of significant importance in global economies, with a particular emphasis on Nigeria. This sector is responsible for job creation, fostering entrepreneurial endeavours, reducing unemployment and underemployment rates, mitigating poverty, and making substantial contributions to the economic growth and development of various nations worldwide.

Jennings et al. (2018) assert that the Nigerian informal sector encompasses three distinct categories, including the semi-formal sector, structured informal sector, and unorganized informal sector. The three subgroups were subsequently elaborated upon in the following manner:

a. The Semi-Formal Sector

The semi-formal sector comprises of Micro, Small, and Medium Enterprises (MSMEs) that exhibit a steady stream of revenue. The people in question exhibit a higher level of knowledge and expertise in financial matters compared to other groups operating within the informal sector. Additionally, they hold membership in well-organized cooperatives and unions (Aydın & Akben Selçuk, 2016). The majority of these entities can be classified as sole proprietorship, typically employing a workforce of three or more individuals, primarily consisting of family members or low-wage craftsmen. Individuals may possess a sufficient level of understanding of the notion of a pension. However, their inclination to participate in a formal contributing pension system or enroll their employees may be influenced by financial limitations (Syamsudin, 2022). However, it is essential for businesses in the informal sector, with more than fifteen (15) employees, to adhere to the provisions of the Pension Reform Act (PRA) 2014.

b. The Organized Informal Sector

The organized informal sector, similar to the semi-formal sector, is comprised of structured cooperatives and unions. However, individuals in this category are typically self-employed and experience a less consistent income flow compared to individuals engaged in the semi-formal sector (O. Odo & Chinedu, 2016) Typically, these enterprises are characterized by low initial investment requirements, very short duration of operation, and a need for specialized expertise. Self-employed individuals possess an understanding of the pension idea, while their contributions may exhibit inconsistency owing to prevailing economic circumstances.

c. The Unorganized Informal Sector

People employed in the unorganized informal economy experience comparatively diminished and precarious levels of income. Additional informal subgroups exist within the formal sector, and these individuals typically do not have membership in organized cooperatives or unions (Bađun, 2021).

The lack of information among these workers typically calls for the implementation of extensive training programmes aimed at enhancing their understanding of the pension system, its necessity, and the procedures involved in accessing it.

Theoretical Framework

The Diffusion of Innovations Theory

The Diffusion of Innovations Theory offers a significant conceptual framework for comprehending the development and adoption of the micro pension scheme within the specific context of Nigeria. Within the Nigerian financial context, which is marked by a multitude of cultural norms, economic disparities, and a wide array of established financial practices, the significance of the micro pension scheme's comparative advantage becomes crucial. Individuals are more inclined to accept a programme if they consider it to provide notable benefits, including as long-term financial security and appealing profits (Fares, 2020). The importance of compatibility with prevailing social and economic norms is of equal significance. The scheme's congruence with the prevailing beliefs and practices in Nigerian society strengthens its compatibility, hence facilitating a more seamless incorporation into the financial behaviours of the target population. Furthermore, the utilization of communication means to distribute information on the micro pension programme holds significant importance. The implementation of a combination of conventional media, community influencers, and online social platforms enables a wide-ranging dissemination strategy, accommodating diverse population groups and facilitating the process of diffusion.

The diffusion of the micro pension scheme is significantly influenced by government and institutional assistance. Based on the theoretical perspective, the universal acceptance of the plan can be greatly facilitated by the Nigerian government's implementation of favourable policies, incentives, and a well-defined regulatory framework. The process of classifying adopters, ranging from innovators to early adopters, underscores the significance of comprehending the heterogeneous segments of the populace and customizing strategies to align with the unique attributes of each cohort (Wolf & Caridad López del Río, 2021). The utilization of social networks and influential individuals within communities can augment the process of dissemination by developing a sense of trustworthiness and legitimacy. The iterative nature of diffusion is facilitated by continuous feedback mechanisms, the incorporation of insights gained from early adopters, and the adaptation of the micro pension plan based on accumulated experiences (Dearing & Cox, 2018). These factors all contribute to the scheme's ability to remain sensitive to the developing requirements and preferences of the Nigerian population. In general, the utilization of the Diffusion of Innovations Theory presents a strategic framework for policymakers and financial institutions to effectively negotiate the intricacies associated with the implementation of the micro pension system and the promotion of financial inclusion in Nigeria.

Social Capital Theory

The utilization of Social Capital Theory within the framework of the micro pension system in Nigeria encompasses a comprehensive strategy aimed at establishing trust, promoting community involvement, and harnessing pre-existing social networks (Prokopowicz, 2017). The promotion of bridging social capital is given prominence, with the aim of fostering linkages between heterogeneous social groups in order to enable the dissemination of information pertaining to the micro pension program. Community networks serve as crucial facilitators, bridging the gap and facilitating transparent communication and the widespread distribution of trustworthy information among diverse parts of the populace. Confidence and reciprocity are fundamental components that require a deliberate endeavor to establish confidence among possible members of the scheme through transparent and reliable communication (Liu & Goldstein, 2021). The idea emphasizes the significance of harmonizing the micro pension plan with the cultural norms and values that are widespread in Nigerian society, in order to facilitate its smooth integration into the existing social structures.

Moreover, Social Capital Theory promotes the utilization of community-based participatory research (CBPR) methodologies, which entail actively involving communities in the planning and execution of the micro pension scheme. Through the utilization of established social networks and collaborative endeavors, Community-Based Participatory Research (CBPR) guarantees that the initiative originates from within the community itself, thereby strengthening its significance and approval (Lawal, 2014). The theory acknowledges the significance of social capital as a valued asset and promotes the empowerment of communities to utilize their social networks for the purpose of collective decision-making, as well as to improve financial literacy and resilience. The process of overcoming obstacles to entrance entails effectively traversing social gateways, engaging in collaborative efforts with prominent individuals, and resolving existing inequities in order to provide comprehensive accessibility to the micro pension scheme across all segments of the population. Social Capital Theory offers a comprehensive framework for comprehending and effectively managing the intricacies associated with the implementation of the micro pension scheme in Nigeria. It underscores the crucial significance of social networks, trust, and community empowerment in attaining broad-based acceptance and promoting financial inclusion.

Behavioural Economics Theory

The use of Behavioural Economics Theory provides a psychological lens through which to evaluate the micro pension system in Nigeria, with a specific emphasis on understanding the decision-making processes of individuals regarding their financial welfare. This theory acknowledges that human behaviour is subject to the effects of cognitive biases, social variables, and emotions, which can have an effect on financial decision-making (Okoh & Ayaegbunem, 2022). In the field of micro pensions, it is imperative to comprehend these behavioural facets as they play a pivotal role in formulating solutions that are congruent with individuals' innate inclinations.

A fundamental topic in the field of Behavioural Economics is the concept of "nudging." The micro pension scheme has the potential to influence individuals' financial decision-making for the better by employing small cues or incentives. For example, presenting the advantages of the programme in a manner that resonates with individuals' ambitions or highlighting the simplicity of the registration process might have a favourable impact on decision-making (Christian & Wobiaraeri, 2016). Furthermore, the idea posits that individuals frequently prioritize immediate advantages over long-term rewards. Hence, enhancing the appeal of the micro pension system could be achieved by implementing a structure that provides immediate and concrete benefits, or by placing emphasis on the potential for long-term financial security.

Moreover, Behavioural Economics acknowledges the significance of social norms and the impact of peer influence. By harnessing the potential of social networks and highlighting the widespread engagement within communities, it is possible to foster a sense of inclusion and motivate a greater number of persons to actively participate in the micro pension system (De Haan, 2016) . The idea additionally emphasizes the importance of streamlining decision-making processes. The implementation of a scheme that incorporates easily understandable enrollment procedures and provides succinct and unambiguous information can effectively minimize cognitive burden and increase the probability of individuals engaging in the programme.

Conclusion and Recommendations

In summary, the influence of the micro pension system on financial inclusion in Nigeria is multifaceted, as it is shaped by various elements encompassing cultural, economic, and behavioural aspects. Within a country characterized by significant cultural diversity and economic disparities, the micro pension initiative is a commendable endeavour aimed at fostering widespread financial inclusion. The establishment of such a system is a difficult endeavour, and can be better understood via the lens of many theoretical frameworks, such as the Diffusion of Innovations Theory, Social Capital Theory, and Behavioural Economics Theory. These frameworks offer valuable insights into the intricacies involved in this process.

The significance of ensuring strategic alignment with prevailing concepts and practices cannot be emphasized, and it is crucial to emphasize the relevance of the micro pension scheme's adherence to these standards. The significance of community engagement, trust-building, transparent communication, and the utilization of social networks is emphasized. The significance of comprehending decision-making processes and employing strategies such as "nudging" to positively influence participation is emphasized by the behavioural components within the framework of Behavioural Economics Theory.

Nevertheless, the review also highlights a number of limitations and unresolved inquiries that require more investigation. While theoretical frameworks can provide valuable insights, it is crucial to validate their applicability within the context of Nigeria by examining empirical evidence. Additional investigation is required in order to comprehensively comprehend the extent of divergences among theories and the intricate influence of cultural factors on behavioural phenomena. In order to enhance the implementation strategy of the micro pension scheme and ensure its sustained efficacy in fostering financial inclusion, several crucial issues must be considered.

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Effective School Administration – Precursor to Achievement of Educational Goals in Nigeria

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ABSTRACT

The research investigated the effectiveness of school administration as precursor to the achievement of educational goals in Nigeria. To achieve the objectives of the study, two research questions and two hypotheses were formulated to direct the study. The study adopted the descriptive research design and a sample size of 400 respondents comprising of 200 Lecturers and 200 Students were selected from different tertiary institutions in Imo State using the purposeful random sampling technique. A researcher-made questionnaire titled School Administration and Educational Achievement (SAEA) was used as the instrument for data collection. The instrument was subjected to face and content validation by two expert in educational administration and one expert in measurement and evaluation and it was pre-administered in Abia state university. The reliability estimate of the instrument was established through test-re-test reliability method giving a reliability index of 0.87. The mean and standard deviation were the statistical analysis technique adopted to answer the research questions while the z-test was adopted in testing the hypotheses at 0.05 level of significance. The result of the study revealed that effective school administration significantly related to the roles of school administrators and the various skills they engage with, in the achievement of educational goals in tertiary institutions in Nigeria. Based on the findings, it was recommended that school administrators should effectively play their roles in order to enhance academic achievement of students and achieve the stated goals of education in Nigeria.

Key Words: Effective, School Administrator, Educational Goals, Precursor

Introduction

Education is the whole process of transferring skills, values and beliefs through the process of learning to help individuals develop their intellectual, physical, emotional, social and moral capacities.

According to Obizue and Obizue (2018), education should be recognized as an essential aspect of human development that enables individuals to think critically, solve problems, communicate adequately and inhabit with others. Njoku (2016) defined education as a dynamic, lifelong process of social experience and growth that enables individuals to develop the knowledge, skills, values and habits necessary for full participation in society while humanist educators like Jean Piaget Maria Montessori emphasis that the importance of human experience, creativity and self-direction come from educational learning.

The major objectives and goals of education are entrenched in the National Policy on Education of various years and the importance of education is personal development, social justice, civic engagement and economic growth among others (Obizue and Obizue, 2018)

Nnagbo (2016) defined Education as the wheel upon which the growth and development of any nation rotates hence the need for effective school administration for functionality and sustainable development in such a nation and Nigeria cannot be an exception. To achieve all the laudable objectives and set goals of education in Nigeria, it will take the effective and efficient administration of the schools at all levels.

In the words of Obizue and Obizue (2020), School Administration is the act of leadership and management of educational institutions and it involves a range of tasks and responsibilities of planning, organizing, coordinating, staffing, budgeting, controlling and reporting the activities and programs that go on in an educational setting on a daily basis.

Okonkwo (2016) stated that school administrators oversee the day-to-day functioning of schools at every level. They are responsible for overseeing all the administrative duties at schools. A school administrator keeps programmes running smoothly and provides leadership on both ordinary days and in times of crises. Budgets, logistics, disciplinary actions and public relations fall under the purview of the school administrator. For effective school administration, laid down rules and regulations of the school should be effectively maintained. Obizue and Obizue (2020) posited that effective adaptation to the changing society will lead the institution into achieving set goals. It is, therefore, not surprising that there is enormous demand for effective management of public secondary schools. It seems however, that quite a good number of school administrators have not considered their styles of administration as determinants to students' academic performance and in turn the achievement of educational set goals in Nigeria.Students' performance vis-a-visthe attainment of the set goals of education is subject to a number of factors which may include and not limited to the provision of physical facilities, class room size and classroom management, instructional supervision, good school and community relations, effective school discipline policies, teachers' qualification, experience and competence and overall effectiveness in school administration.

A Tertiary institution is an institution of higher level after the secondary education and it consists of the Vice chancellor as the administrator of a university, Rectors for the polytechnics, Provosts for the Colleges of Education as well as the Lecturers, non-teaching staff like the Registrars, Deputy Registrars, Head or Directors of units, Deans of faculties, Heads of departments and students who interact with one other at different levels to accomplish the pre-determined goals of education in the institutions as the case may be. Bukar, Ibi and Abdullahi (2015) emphasize that school administrators are directly involved in influencing the activities of the school personnel which includes staff and students and school as an institution and his effectiveness in doing this is a positive gear towards goal setting and attainment.

Obizue (2016) averred that in Nigerian tertiary schools, the attainment of educational goals is assessed by the success of the overall school programs and activities which somehow culminates in students' performance in various internal and external examinations and general image of the institution. According to Ndebbio (2016), the success of the school administrator can also been seen in the education outcomes of their graduate which can be expressed by their improved standards of living, empowerment to access productive ventures which would lead to improvement in their livelihoods and noticeable contributions to economic development and nation building. The role of education therefore is not just to impart knowledge but also skills that will enable the beneficiaries to function effectively and acceptably in the society. Therefore, Njoku (2016) contends that, without effective and efficientschool administrative skills, there will be no effective students' and staff performance in schools hence the goals of education will be a mere mirage. Even if the school has all the required instructional materials and financial resources, but lacks a competent and effective administrator, the educational outcomes may not be effectively realized.

Problem of the Study

From the onset, the Nigeria government has set some laudable objectives and goals to be attained at every level of education and the whole essence of school administration is to ensure that these goals are positive achieved (Obizue and Obizue, 2018). Unfortunately, today in Nigeria there is seemingly low standard and low quality of education. The educational products especially in the tertiary institutions in the context of this paper has fallen below expectation hence there is every need for conscious and careful evaluation of all the process and exercisesof school administration in Nigeria as this will go a long way in ascertaining how academic regulations and instructions are administered and followed.(Bello, Bukar and Ibi, 2016). This is the problem that this study has come to solve and the researcher is of the view that performance of any student should not only be considered from the academic outcomes, but also from other educational outcomes such as the affective and psychomotor domains in line with how effective or not school administration has been at all times including at classroom level.

Obizue (2016) noted that the success of each student in attaining the specific educational objectives and goals should be judged through the degree of effectiveness of the principals' visionary characteristics and administrative skills in handling the school.

School administrators need to be education mentors with vision (Azunna, 2020). Administrators' experience and level of training on school administration play a vital role in determining their attitudes and approaches as well as problem solving techniques in their schools (Ouri, 2008). School administrators require knowledge and experience in managerial skills (Obizue, 2016). Administrative experience of school managers determines their exposure to learners' disciplinary issues and their familiarity with different disciplinary ways of dealing with issues.

Good decision making is paramount for school administration to be a huge success but this is scarcely found among the present school administrators in our tertiary institutions today (Azunna, 2020).

Every administrative acts, whether it concerns students or staff, requires taking decisions and the principals' capacity in taking proper decision on different emerging issues is one of the most important roles that is very pertinent to school life and will make school administration very effective. Some evidences have shown where school administrator lack the expected decision making and communication skills leading to poor selection of a course of action from various possibilities. Okonkwo (2016) posited that wise desirable and acceptable leader decisions promote positive work behaviour of subordinates and increase their productivity hence the achievement of the stated goals of education. Decision making is more of information gathering process and communication which involves the cooperation and participation of all school stakeholders.

Another problem is the appointment of unqualified and inexperienced school administrators who may lack the skills for effective school administration which results to adverse situations. Njoku (2006) stated that it will only take an experienced principal to be efficient in school management and to be able to effectively supervise teachers' instructional activities, counsel or advise the students accordingly and handle other administrative duties. The academic qualification of an administrator is vital in the management of academic indiscipline, since administrators with higher academic qualifications may have vast management skills and act as role models to their staff and students but this is no more there in the public schools (Obizue and Obizue, 2020). They further averred that a qualified administrator is competent and will demonstrates high standards in everything including work ethics thereby effectively maintaining academic in a school. According to Uguma and Usani 2016 and Uguma and Ukume, (2019), efficient administration brings about smooth running of all activities of a school setting and positively affects the attitude and performance of both the staff and students.

Objectives of the Study

The main objective of this study is to determine the effectiveness of school administration as a precursor in achieving the educational goals in tertiary institutions in Nigeria. The two specific objectives of the study are to:

1. Ascertain the roles of school administrators in effectively achieving the educational goals of tertiary institutions in Nigeria.
2. To x-ray the skills used by school administrator to effectively achieve the educational goals of tertiary institutions in Nigeria.

Research Questions

The following research questions were formulated to achieve the research objective.

1 What are the roles of school administrators towards the effective achievement of educational goals of tertiary institutions in Nigeria?

2 Which skills do school administrators engage for the effective achievement of educational goals of tertiary institutions in Nigeria?

Research Hypotheses

This study postulated and tested two hypotheses in line the research objectives

1 There is no significant relationship between the responses of the lecturers and teachers on the roles of school administrators towards the effective achievement of educational goals of tertiary institutions in Nigeria.

3. There is no significant relationship between the responses of the lecturers and teachers on the skills used by school administrators for the effective achievement of educational goals of tertiary institutions in Nigeria.

Methods

To achieve the purpose of the study, two research questions and hypotheses were formulated to direct the study. The descriptive research design was adopted for the study. A sample size of four hundred (400) respondents involving 200 Lecturers and 200 Students were selected from different tertiary institutions in Imo State, Nigeria using the purposeful random sampling technique. A researcher-structure questionnaire was used as the instruments used for data collection and this instrument was subjected to face and content validation by an expert in educational administration and another expert in measurement and evaluation. The reliability estimate of the instrument was established through test-re-test reliability method. The researcher adopted the mean and standard deviation were the statistical analysis technique to answer the research questions while the z-test was adopted in testing the hypotheses under study at 0.05 level of significance.

Results

Research Question 1

What are the roles of school administrators towards the effective achievement of educational goals of tertiary institutions in Nigeria?

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Table 1: Responses of Lecturers and Students on the Roles of School Administrators towards the Effective Achievement of Educational Goals of Tertiary Institutions in Nigeria.

S/N	Items	Responses						
		$\bar{x}_1$	SD_1	$\bar{x}_2$	SD_2	$\overline{Ax}$	ASD	Remarks
1.	Day-to-day operations/running of the school including staffing, budgeting, scheduling and facility management	2.7	0.98	2.7	0.98	2.7	0.98	Agreed
2.	Development and implementation of policies that support learning and well-being like discipline, attendance, academic achievement etc.	2.6	0.85	2.5	0.81	2.6	0.83	Agreed
3.	Ensuring safe and secure environment for students staff and visitors	2.7	0.98	2.8	1.04	2.8	1.01	Agreed
4.	Collaborating with stakeholders like teachers, parents, community etc to develop and implement and achieve school improvement	2.8	1.04	2.5	0.81	2.7	0.93	Agreed
5.	Advocating for school needs and interest at local, state and federal levels to secure funding, resources and support for school programs and initiatives	2.6	0.85	2.6	0.85	2.6	0.85	Agreed
		2.7	0.94	2.6	0.90	2.7	0.92	

Where;
$\bar{x}_1$ = mean reponses of public schools principals
SD_1 = standard derivation of public schools principals
$\bar{x}_2$ = mean reponses of public schools teachers
SD_2= standard derivation of public schools teachers
$\overline{Ax}$ = mean of $\bar{x}_1 + \bar{x}_2$ = Aggregate mean
ASD = mean of SD_1SD_2= Aggregate standard derivation

The data in table 1 showed that items 1 to 5 recorded mean scores above the criteria mean of 2.50. By this result, both Lecturers and Students of tertiary institutions in Nigeria agreed that items I to 5are the roles that are carried out by school administrators to effectively achieve the goals of education in Nigerian tertiary institutions. The aggregate mean score of 2.7 which is also above the critical mean score of 2.50 further authenticated the result and therefore implies that effective school administrative roles will lead to the achievement of the set goals of education in tertiary institutions in Nigeria. This findings align with the conclusion of Obizue and Obizue (2020) in their study on the effectiveness in educational administration and its effect on educational achievement in Sub- Saharan Africa that school administrators should be individuals that are academically qualified with requisite practical knowledge, experience and exposure so as to be able to attend to critical issues that will definitely sustain the basic objectives of education at all levels.

Research Question 2

Which skills do school administrators engage for the effective achievement of educational goals of tertiary institutions in Nigerian?

Table 2: Responses of Lecturers and Students on the Skills that School Administrators use for the Effective Achievement of Educational Goals of Tertiary Institutions in Nigeria.

S/N	Items	Responses						
		$\bar{x}_1$	SD_1	$\bar{x}_2$	SD_2	$\overline{Ax}$	ASD	Remarks
1.	Good communication skills	2.9	1.05	2.5	0.81	2.7	0.93	Agreed
2.	Data-driven decision making skill	2.5	0.81	2.7	0.98	2.6	0.90	Agreed
3.	Relationship-building skill	2.5	0.81	2.5	0.81	2.5	0.81	Agreed
4.	Problem-solving skill	2.8	1.04	2.7	0.98	2.7	1.01	Agreed
5.	Strategic planning skill	2.7	0.98	2.6	0.85	2.7	0.92	Agreed
		2.7	0.94	2.6	0.89	2.6	0.91	

This study revealed that the means scores of both principals and teachers are greater than the benchmark of 2.5. This is enough evidence to conclude that the five items in table 2 are the different skills that possessed and engaged by school administrators towards achieving the educational goals of tertiary institutions in Nigeria.

This is further validated by the overall or aggregate mean score of 2.60 still above the 2.5 decision bench mark. The finding of this study is in agreement with the views of Ndebbio (2016) and Zakali, Chudo and Langa (2020) that administrator's experience of school management determines the exposure of learners to disciplinary issues and their familiarity with different disciplinary ways of dealing with issues. The finding of the study also corroborates with the report of Akinnibagbe (2003) who reported that violence and insubordination to administrative staff and teachers do not give conducive learning environment for students to do well in their studies and also poses hindrance to the attainment of educational set objectives.

Yaroson (2006) and Vilton and Andrea (2017) share the view that unrealistic school rules were the cause of indiscipline. Obizue and Obizue (2018) emphasized that rules and regulations are meant to guide and control every activity in the school but when the school administrators lack the necessary skills to enforce these rules, they tend to breed indiscipline and insubordination in schools. Given this postulation, school administration ought to be well skilled in order to achieve the various goals of education.

Test of the Hypotheses

Testing hypothesis One

HO_1: There is no significant relationship between the responses of the Lecturers and Students on the roles of school administrators towards the effective achievement of educational goals of tertiary institutions in Nigeria.

Table 3: Summary of z-test Analysis of the Mean Responses of Lecturers and Students on the Roles of School Administrators towards the Effective Achievement of Educational Goals of Tertiary Institutions in Nigeria.

Subjects N400	Mean	SD	Df	z-cal	z-critical	Decision
Lecturers	2.7	0.94	378	1.74	1.96	Accepted
Students	2.6	0.89				

Table 3 is the summary of the scores, means, standard deviations and the z-test of difference between the mean responses of tertiary institutions' Lecturers and Students on the roles of school administrators towards the effective achievement of educational goals of tertiary institutions in Nigeria.

The table also showed the z-test calculated value as 1.74 as against the z-critical with a higher value of 1.96. Given these scores, the null hypothesis is hereby accepted. This showed that both Lecturers and Students share the same view concerning the items in table

1 as the roles of school administrators towards achieving the educational goals of tertiary institutions in Nigeria.

Testing Hypothesis Two

HO_2 There is no significant relationship between the responses of lecturers and students on the skills used by school administrators for the effective achievement of educational goals in public schools in Imo State

Table 4: Summary of z-test Analysis of the Mean Responses of Lecturers and Students on the Skills used by School Administrators for the Effective Achievement of Educational Goals in Public Schools in Nigeria

Subjects	Mean	SD	Df	z-cal	z-critical	Decision
Principals	2.7	0.94				Accepted
Teachers	2.6	0.90				

Table 4 above is the summaries of the scores, means, standard deviations and the z-test of difference between the mean responses of the principals and teacher of public schools in Imo State on the skills used by school administrators for the effective achievement of educational goals in public schools in Nigeria

In the table, the z-test calculated value is 1.80 while the z-critical remains higher at 1.96. This showed enough reason for the acceptance of the null hypothesis. By this result, it is concluded that both Lecturers and Students profoundly agreed that the items enumerated in table 2 of the study are the skills used by school administrator in achieving the educational goals of tertiary institutions in Nigeria.

Conclusion

Owing to the findings in this study, the researcher concludes that it takes qualified and experienced school administrators who know their core responsibilities and the necessary skills to render effective services towards the achievement of set educational goals of tertiary institutions in Nigeria.

Recommendations

Based on the findings the following were recommended;

1. The government should try to be engaging well qualified and experienced individuals as school administrators in order to achieve stated goals of tertiary education in Nigeria
2. School administrators should play their roles effectively in order to enhance academic achievement of students and also achieve the stated goals of tertiary education in Nigeria.
3. School administrators should make efforts to improve and update themselves by undergoing some professional and proficiency training for effectiveness and efficiency in their duties

4. The government should ensure close-ties in monitoring and supervising school administrators in their duties to ensure effectiveness and educational goal achievement.
5. The government should punish erring school administration without any form of hesitation or partiality as this will serve a deterrent to others.

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Reflections on Nigeria's Development Journey: How Past Challenges Echo Today

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ABSTRACT

This paper reflected on Nigeria's development journey, drawing parallels between past challenges and current realities. Despite numerous national development plans and visions since independence, Nigeria has continued to grapple with achieving sustainable progress and prosperity. The failure of these strategies could be attributed to discontinuity between administrations, overly ambitious targets without clear roadmaps, weak institutional capacity, and inadequate funding. Moreover, issues such as corruption, social-economic inequality, and poor infrastructure persisted, hindering effective implementation. The analysis focused on the First National Development Plan (1962-1968), highlighting its achievements, shortcomings, and relevance to present-day challenges. Despite its emphasis on diversification, infrastructure development, and governance improvement, the plan faced implementation hurdles and urban bias, mirroring current issues. The paper underscored the importance of learning from past experiences to address entrenched structural problems and foster inclusive, sustainable development. By enhancing accountability, diversifying the economy, prioritizing social welfare, and improving implementation strategies, Nigeria could overcome historical challenges and realize its development aspirations.

Keywords: *Reflections on Nigeria's Development Journey, Past Nigeria Challenges, Echo Today, National development*

Introduction

Indeed, it is quite worrisome that despite launching numerous national development plans and visions over the past 63 years since independence, Nigeria is still struggling to achieve its desired goals of sustainable progress and prosperity (Kalu, 2023).

One of the major reasons for the failure of these strategies to deliver tangible results can be attributed to the lack of continuity between administrations (Adebanwi and Obadare, 2021). As the quote correctly pointed out, development plans are often abandoned as soon as the ruling party changes power (Ibeanu and Luckham, 2017). This discontinuity disrupts the implementation progress that has been made so far and wastes resources that have already been invested into initiating the plans (Nwagbara and Brown, 2014). Without consistency in pursuing the set objectives over multiple electoral cycles, it becomes very difficult for any meaningful impact to be achieved (Adejumobi, 2015).

Another challenge is that many of Nigeria's development plans tend to set overly ambitious targets and goals without providing clear roadmaps or metrics to achieve them within specified timeframes (Ogunlana, 2022). This makes it near impossible to effectively monitor the progress, evaluate what is working and what needs improvement (Adesopo and Obi, 2020). It also does not allow for timely course corrections if the strategies deployed are found to be lacking (Ojo, 2022). Weak institutional capacity and lack of coordination among various agencies also undermine the robust execution of these plans (Adesina, 2022). Nigeria continues to face issues of ineffective governance systems, lack of requisite technical expertise, as well as poor inter-agency collaboration which hampers unified implementation (Omotola, 2010).

Resource allocation and funding has also been a major stumbling block. Despite having huge oil wealth reserves over the decades, limited budgets are often released and not properly tracked according to priority sectors identified in the plans (Suberu et al., 2006). This is further exacerbated by broader economic management problems and budgeting issues (Ajayi and Oke, 2022). In addition, Nigeria's development efforts are also constrained by the unpredictable environment brought upon by security and socio-economic instability issues (Osaghae and Suberu, 2005). Threats like insurgency, ethnic conflicts and macroeconomic downturns do not create the needed stable conditions which are so important for long-term planning and attracting sustained investments (Akinboade and Kinfack, 2021).

To address these gaps and ensure development plans and visions finally translate into tangible results on the ground, Nigeria must foster greater political will and consensus among all stakeholders (Ake, 1996). There is an urgent need to pursue objectives steadily over multiple electoral terms (Omotola, 2010). Experts must also be more closely engaged during the formulation of evidence-based strategies (Adesina, 2022). Strengthening governance, accountability and macroeconomic management frameworks is equally critical to promote a stable environment that can attract the public and private investments required as per the targets and visions (Suberu et al., 2006). With resolute action in these areas, it is hoped that the country's aspirations of achieving sustainable development for its people can finally be realized (Osaghae and Suberu, 2005).

At the moment, corruption has shown no signs of abating as it seems to rear its ugly head at the inauguration of any administration, and the nation is currently beset by widespread poverty, crumbling infrastructure, widespread unemployment, high incidences of diseases, an excessive external debt burden, and most recently, massive insecurity in all regions of the nation.

Nigeria's successive governments have effectively used development plans in the past as a way to deal with the nation's difficulties (Tordoff 1993 cited in Adegoke, 2018). As (Tordoff 1993 cited in Adegoke, 2018) posited, development plans serve as both "a diagnostic and curative tool for development". In a similar view, (Adedeji, 2015) asserts that Nigeria's different development plans finest represent her economic objectives since independence.

Nigeria has implemented development plans for 63 years in an effort to boost economic growth and raise living standards (Alfred, 2018). Historically, Nigeria underwent four national development plans - the First National Development Plan (1962), Second National Development Plan (1970–1974), Third National Development Plan (1975–1980), and Fourth National Development Plan (1981–1985) (Alfred, 2018). The fifth National Development Plan did not materialize (Alfred, 2018).

In its perpetual pursuit of an effective strategy, the Federal Government also initiated three-year rolling plans between 1990 and 1998 and long-term perspective planning (Kalu, 2016). Between 2003 and 2007, the government launched the National Economic Empowerment and Development Strategy (NEEDS), another ambitious plan prioritizing values, wealth creation, employment, and poverty alleviation (Kalu, 2016).

While plans were undoubtedly well-intentioned, implementation has been inconsistent as new governments often abandoned ongoing initiatives

(Adesopo and Obi, 2020). Weak institutional capacity, lack of coordination, and failure to attract sustained investments also undermined targets (Omotola, 2010; Suberu et al., 2006). To realize development visions, Nigeria must foster political consensus and expertise while strengthening accountability and macroeconomic management over multiple electoral terms (Osaghae and Suberu, 2005; Adesina, 2022).

In September 2009, Vision 20:2020 was also set up by late President Umaru Yar'Adua's administration amidst fanfare. The goal of the perspective planned Vision 20:2020 was to have a fully developed economy in Nigeria by 2020 (Adegoke, 2018). Despite the fact that Nigeria's administrative system has consistently employed development planning, it is concerning that these plans have not produced the anticipated outcomes.

Recently, President Bola Tinubu's administration has been urged to reconsider and implement the National Development Plan (NDP) launched in 2021 during President Muhammadu Buhari's tenure. The NDP, succeeding both the Economic Recovery and Growth Plan and Vision 20:2020, holds significant importance for Nigeria's future trajectory. President Tinubu's administration has demonstrated a commitment to fostering a favorable business environment, enhancing revenue generation, and implementing monetary policy reforms. However, the NDP remains a pivotal document deserving of national attention and should not be overlooked for any reason. Former Minister of Finance, Budget, and National Planning, Zainab Ahmed, emphasized the NDP's significance in charting Nigeria's economic course, prioritizing robust infrastructure, economic stability, and improving social indicators and living standards. Infrastructure plays a crucial role in fostering development and supporting economic productivity. Investments in infrastructure address challenges such as power outages and traffic congestion, thereby minimizing economic losses. Closing the infrastructure gap relative to global benchmarks could significantly boost GDP growth per capita, as highlighted by the World Bank.

Ordinarily, this is a welcomed step in the right direction. However, the vision seems blurry when one makes reference to the past experiences Nigerian have had to undergo with successive governments. Today, the nation still ranks number one as the poverty capital of the world (World Bank, 2016).

Therefore, the basic thrust of this work is to examine critically the First National Development Plan of 1962, determine the extent to which these development plans and vision were achieved and related it to the current state of affairs in Nigeria.

First National Development Plan Period (1962-1968): An Overview

The post-independence plan phase in Nigeria was sometimes referred to as the First National Development Plan covering 1962-1968 (Alfred, 2018). The key elements of Nigeria's 1962-1968 Plan included outlining "how the government intends to raise the funds as well as recruit the personnel needed to carry out its objectives" (Alfred, 2018).According to Olayiwola & Adeleye, (2005) cited in Abdulaziz (2019), the plan received a budget allocation of N1,353 million, representing 3.7% of the entire budget. Regarding rural infrastructure development, the strategy remained silent (Abdulaziz, 2019). However, 50% of expenses were expected to be generated from external sources through direct foreign aid to the government or private firm investment (Abdulaziz, 2019).Transportation received €143.317 (approximately 21% of total capital expenditure), electricity €101.74 (around 15%), primary production €91.760

(about 14%), and education €69.763 (approximately 10%) (Alfred, 2018). Other industries obtained comparatively smaller budget allocations (Alfred, 2018).While ambitious, implementation of the First Plan was inconsistent due to issues such as unstable macroeconomic conditions, lack of coordination, and over-reliance on foreign financing (Omotola, 2010). Subsequent plans also faced challenges attracting sustained public and private investments to fully achieve targets (Suberu et al., 2006). For Nigeria's development visions to succeed going forward, stronger political commitment, local expertise and accountable institutions are needed (Osaghae and Suberu, 2005).

The initial First National Development Plan's contribution to policymaking was not very robust. The plan set macro-objectives such as ensuring an annual economic growth rate of at least 4.0%, achieving take-off by 1980, generating opportunities in key sectors like health, education, and jobs, expanding access to these opportunities, fostering balanced regional development, promoting income equality, and establishing macroeconomic stability (Welsh, 2019).Additionally, the plan made a clear commitment to support private businesses, particularly indigenous enterprises (Welsh, 2019). However, implementation of these lofty goals proved challenging due to macroeconomic instability, a lack of coordination among government agencies, and over-reliance on foreign financing (Omotola, 2010).The plan also faced criticism for being too vague and lacking concrete strategies or funding to realize its objectives - especially promoting rural development and infrastructure (Abdulaziz, 2019). While well-meaning, subsequent plans encountered similar hurdles in attracting sustained domestic and international investments to fully achieve targets (Suberu et al., 2006).For Nigeria to strengthen policy planning and implementation going forward, greater political commitment, local technical capacity development, and accountable institutions are needed over multiple electoral terms (Osaghae and Suberu, 2005).

The First National Development Plan can be credited with tangible achievements such as the construction of the landmark Kainji Dam and establishment of the Nigerian Industrial Development Bank to support infrastructure development (Welsh, 2019). This demonstrates the institution was able to foster some progress. However, the plan was not without its shortcomings. Specifically, it failed to address issues like marketing boards continuing to impose tariffs on agricultural exports, which formed an obvious hindrance to the advancement of peasant farmers who were the primary producers and drivers of agricultural growth (Welsh, 2019).By stifling smallholder incomes, the tariffs undermined the plan's broader objectives of rural development, poverty reduction and balanced economic expansion (Adesina, 2022). Weak rural infrastructure and the strategy's silence on this area also limited agricultual potential (Abdulaziz, 2019).While accomplishments in energy and industry were laudable, a more holistic approach addressing constraints across sectors may have enabled greater welfare impacts (Akinboade & Kinfack, 2021). Going forward, development blueprints must take a multi-dimensional view and conduct rigorous stakeholder consultations to design inclusive policies alleviating structural impediments.

The issue was made even worse by the over-valuation of the pound, which led to increased taxation on these exports and had the unintended consequence of drastically reducing the prices of domestic food goods as a result of the entry of relatively cheaper international food items. Due in part to agriculture's high priority status during the relevant time, this scenario was particularly problematic. In reality, the circumstance amounted to nothing less than milking a useful cow to death.

The first development plan was plainly urban-focused in terms of the balance between rural and urban areas (George, 2018). When one considers the fact that the percentage of the expenditure had no appreciable impact, it is clear how true this statement is. (Lipton, 1977 cited in Ndubuisi, 2017) lamented the situation when he noted that the main current challenge in the underdevelopment of the third world is not between foreign exploiters and the indigenous population or between capital and labour, but rather between rural poverty and powerlessness and urban affluence and power. In keeping with the colonial pattern, this plan substantially rewarded the urban sector at the expense of the rural sector.

As a matter of fact, it is estimated that only about six percent of the first development plan's intended investment in infrastructural facilities went to the rural sector and that nearly 90% went to the urban sector. Even within the field of industrial growth, the initial strategy prioritized giant corporations above small business owners. For instance, the 1964-established Nigerian Industrial Development Bank was restricted from financing unregistered businesses, effectively cutting off most small-scale enterprises from the bank's operations (Okowa, 1982 cited in Mamso, 2019).

The first development plan had some glaring effects on plan implementation, especially with regard to some important projects such as the Kainji Dam, the nation's first oil refinery, and the Nigerian Industrial Development Bank, but the actual plan that was put into action differed greatly from the original programme. For example, actual allocations for agriculture and industry were

9.8 and 8.9 percent, respectively, compared to anticipated allocations of 13.6 and 13.4 (Polask, 2016).

Since agriculture was the main stay of the economy of the nation and still the important driver of foreign exchange at that time, one of the goals of the strategy was to promote the gathering of agricultural products for export (Denis, 2019). However, the major drawbacks of the overall strategy included deficient feasibility studies, poor project evaluation, scant public input, and excessive political interference with economic decisions. Additionally, the small local content sector received lacklustre attention, and the apparatus for implementing changes in the public sector was poor.

In conclusion, the first development plan failed to carry along the masses. The idea was created by technocrats who were themselves foreigners. In reality, W.F. Stopler and L.M. Hansan, two very skilled planners from the first design, are Americans (Clement, 2018). Even while it is abundantly obvious from the plan itself that the government was aware of the necessity of widespread engagement for plan implementation accomplishment, it took no action to promote Nigerians' involvement in both the development and execution of the plan.

First National Development Plan and How it Relates it to Current Happenings in the Nigeria Today

Examining Nigeria's current situation, individuals who experienced the period of the First National Development Plan from 1962 to the present would likely feel nostalgic (Adebanwi and Obadare, 2021). These is because many similar challenge facing the nation then continue today, capturing the true meaning of deja vu (Ibeanu and Luckham, 2017). While circumstances have certainly changed over six decades, the feeling of deja vu stems from confronting parallel issues that offers poignant lessons (Nwagbara and Brown, 2014). One such parallel is Nigeria's continued overdependence on oil exports, which leaves the economy vulnerable to global commodity price swings, as was the case in the past during the First Plan period (Ajayi and Oke, 2022). Rural farmers also still battle inadequate infrastructure and policies that do not adequately address their needs, similar to the tariffs issue under the initial plan (Adesina, 2022). Insecurity and violence also pose ongoing threats to Nigeria's stability and ability to attract investment, mirroring the volatility experienced in the early post-independence period (Akinboade and Kinfack, 2021). Institutional weaknesses reflecting past hurdles, such as poor coordination among government agencies and lack of technical capacity, continue to impede robust policy implementation (Omotola, 2010). Discontinuity between successive governments and administrations further undermines continuity and effective long-term planning (Ojo, 2022). While Nigeria has undoubtedly achieved progress in some areas since 1962, prosperity will depend on addressing deeply entrenched structural issues that have spanned generations. These issues still reflect those faced during the First National Development Plan (Osaghae and Suberu, 2005). By learning from both successes and failures of the past, and tailoring solutions to modern realities, Nigeria can hopefully overcome this recurring cycle of deja vu and the challenges that have plagued its development journey for decades (Adesina, 2022).

First, the First NDP stressed on the need to diversify the economy beyond the reliance on agriculture (Anthony, 2019). In a similar manner, Nigeria today is seeking ways to diversify the nation from reliance on oil generated revenue back to other areas like technology, services, manufacturing and even agriculture as the major mainstay of the nation’s economy but just like the

First NDP, the national has not been able to find its way out of the oil dependence (Ajayi and Oke, 2022). In fact, there have been investors in the private sector building oil refineries to further drive the oil sector (Akinboade and Kinfack, 2021).

Infrastructural development was also a key focal point in the First NDP. The plan emphasized the need for the development of infrastructure like roads, hospital, power supply, amongst others (Abdulaziz, 2019). Today, Nigeria is still plagued with the same issues. From old pothole-filled roads, to dilapidated hospitals, to poor education, to erratic power supply, the story remains unchanged (Omotola, 2010). These poor infrastructures stands as the major drawbacks most small businesses failed before their fifth anniversary after establishment and also the high mortality rate faced by the nation (Suberu et al., 2006).

Another issue that is reminiscent of the First NDP is governance and corruption. The First NDP had the problem of getting the right personnel to man the affairs of the nation in terms of resource management and project execution (Adebanwi and Obadare, 2021). Nigeria still face the same issues today in terms of finding technocrats that understand the visions of the nation and are ready to implement them (Adesina, 2022). Rather, most people (appointed or elected) see governance as a means of enriching themselves hence the high corruption issues that have grounded the nation (Osaghae and Suberu, 2005).

Social-economic inequality is also an issue that both eras can relate with. The First NDP then sought to close the gap of social inequality (Ojo, 2022). However, it failed in that regards as the government was focused in developing the urban centres, ignoring the rural people, leading to large-scale rural-urban migration (Akinboade and Kinfack, 2021). This is replica of what plays out in Nigeria currently. Most projects embarked on by government are mainly elitists project that has nothing to do with the poor masses. Also, the policies made by government are fashioned in a way it will make the rich richer and the poor poorer (Adesina, 2022).

Finally, like the case of subsequent NDPs that followed the First NDP, the issue of implementation and execution has remained (Nwagbara and Brown, 2014). The First NDP was plagued with the challenge of executing most of its planned measures. The same can be said of present day Nigeria where government have a line up of beautiful plans and policies that never see the light of the day. This is mostly quelled by official bottlenecks, poor coordination, and other bureaucratic issues that subsists between different levels of government (Omotola, 2010).

Conclusion

In conclusion, translating development initiatives into tangible outcomes meeting global standards requires a focus on implementation. The process must ensure national strategies and plans align across all governance tiers to achieve overarching goals. While Nigeria's development blueprints lay out lofty visions, administrations often struggle with challenges like corruption, inadequate funding due to economic headwinds, and lack of political willpower. Addressing these entrenched issues is key to unlocking our potential. Corruption siphons away scarce resources better spent transforming lives. It breeds distrust in leadership and stifles private sector investment. Tackling this scourge through strengthened accountability and rule of law is paramount. Economic uncertainties leave budgets vulnerable to commodity price swings, undermining stability and long-term planning. Further diversifying revenue streams through sectors like technology and manufacturing would boost resilience against external shocks. Political will signifies the commitment to prioritize people over partisan interests. It is the driving force that pushes ambitious plans from documents into reality despite obstacles. Leaders must find innovative ways to rally citizens around a shared prosperity agenda. Nigeria has come far, yet still grapples with developmental challenges with deep historical roots. Overcoming them requires fresh approaches and persistence and learning from missteps. It demands coordinated efforts across all governance levels focused on inclusion and sustainability. If we can address these pressing issues through reformed, participatory and accountable governance, it may mark the beginning of a new era. One where Nigerians see real results from initiatives and feel optimism for the future.

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Strategies For Improving The Synergy Between Informal And Formal Education In Meeting The Challenges Of Education In The 21st Century In Nigeria

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ABSTRACT

Education is a lifelong journey that goes beyond the walls of a classroom. While formal education provides a framework that enables learners to gain knowledge expertise in various disciplines, informal education is fundamental in shaping an individual's intellect, character, and skill set. The Nigerian education in the 21st century is facing enormous challenges stemming from the converging impact of globalization, Information Communication Technology (ICT) and knowledge explosion. The visible challenges of Nigerian education in the 21st century include technology advancement, insecurity, politization of education, poor funding and so forth. This paper explores the synergetic relationship between formal and informal education and mapped out strategies geared towards improving on the synergy between both education in meeting the identified challenges of Nigerian education in the 21st century. The paper suggested amongst others that the Nigerian government should adhere to the recommendation of UNESCO regarding the funding of education and politization of education should be discouraged and recruitment and appointment into offices be solely based on merit.

Keywords: *Strategies, Synergy, Informal Education, Formal Education, Challenges, 21s*

Introduction

Education is a gradual process which brings positive changes in human life and behaviour. It is also a process of acquiring knowledge through study or imparting the knowledge by way of instructions, training, storytelling, discussion, and directed research or some other practical procedures. According to Onebunne (2022) education is the process of facilitating learning, or the acquisition of knowledge, skills, values, morals, beliefs, habits, and personal development and frequently takes place under the guidance of educators also known as teachers; however, learners can also educate themselves. Education remains the key to human development and is seen as the driving force for meaningful developments in every human society. The goal of any educational system according to Onyenemezu (2012) is to provide or develop a balanced individual capable of surviving in his environment and contributing meaningfully towards the survival of that society to which he belongs. Education can take place in formal or informal settings.

Amaele (2010) described formal education as the type of education that is given in formal institutions of learning like primary, secondary, and tertiary education institutions. It is a structured and systematic form of learning which usually takes place in the premises of the school, where a person may learn basic, academic, or trade skills by trained teachers of a certain standard. Informal education on the other hand lacks the structure and standards of formal education. Learning happens outside the classroom, whether in educational locations like museums and libraries or in non-educational locations like at home or in non-educational organizations. And unlike formal education settings, informal education is completely optional (Educational News, 2023). Informal education may be a parent teaching a child the rudiments of cooking or making a home. It involves activities like individual and personal research on a topic of interest for themselves by utilizing books, libraries, social media, internet or getting assistance from informal trainers.

Education in the 21st century is characterized by enormous development in Information Communication Technology (ICT) which has revolutionized all aspect of human activities. Progressively, the integration of these technologies in education is making human interactions more and more reliant on these technological developments. Nzeneri (2010) succinctly viewed that our 21st century is characterized by an upsurge in information communication technology which dictates the pace of development and, surely, we have not stopped talking about technological transfer. Education in the 21st century is faced with myriads of challenges which require the synergy between formal and informal education to resolve. It is therefore the intension of this theoretical paper to highpoint the concepts of formal and informal education, challenges of education in the 21st century, synergy between informal and formal education and strategies for improving the synergy between informal and formal in meeting the challenges of education in the 21st century, draw conclusion and make suggestions for way forward.

Conceptualizing Formal Education

Formal education is the type of education given to its recipients in a school environment by trained and qualified teachers who are licensed to teach. Continu (2023) opined that formal learning is a structured and synchronous learning style that has set goals and learning objectives created by the instructor or instructional designer. It is classroom-base, meaning everything a student learns comes from books and other educational materials with the sole purpose of educating students. In the view of Agabi (2019) formal education has conditions of teaching and learning that clearly separates it from the informal and non formal types of education because it operates on a clearly defined and legally recommended standard. By this standard, education is regarded as formal if teaching is based on a statutory curriculum and teachers are professionally trained, certified, selected and placed in schools to teach the subjects they teach. As opposed to informal education, formal education is controlled by a document known as the National policy on education. According to Agabi (2019) this document establishes the goals, content, and modus operandi of formal education in Nigeria. It also specifies the number of learners that can be taught by a teacher in any one class for any lesson. The content of the policy document in terms of teaching-learning effectiveness also includes number of children that should sit in a class for science or art practical or for any lesson on practical skill development. This policy is the basis for the statutory control of education in the country in terms of content, quality, and resource provision at all levels of education. It ensures that education activities in the country are all geared towards national socio-economic development. In the view of Munshi (2023) formal education offers a fundamental foundation of knowledge and academic skills that can be crucial in developing critical thinking, problem-solving abilities, and subject-specific expertise. It provides a systematic framework that enables learners to gain expertise in various disciplines and have access to a diverse range of subjects, expert guidance, and a supportive community of peers. Examples of formal education are learning in a classroom, school grading/certification, college, and university degrees and planned education of different subjects having a proper syllabus acquired by attending the institution (Educational News, 2019).

What is Informal Education?

Informal education is referred to the type of education received without studying in a school and the usage of any learning method. It is not imparted by an institution such as school or college. Educational News (2019) stated that informal education is not given according to any fixed timetable and no set curriculum required. It is the type of education that focuses on real-world application and consists of experiences and living in the family or community.

Informal education may be learned at some marketplace, by reading many books from a library or educational websites, hotel or at home. Continu (2023) averred that informal education is unstructured asynchronous, meaning it happens whenever without any clear objectives or predetermined goals. On the other hand Munshi (2023) stated that informal education occurs through experiences and activities outside the conventional classroom setting and is often self-directed and driven by personal curiosity, interests, and practical challenges. Munshi further stated that informal education takes various forms, including reading books, attending workshops, participating in online courses, engaging in hobbies, volunteering, and networking with professionals. Additionally, informal education encourages learners to explore and experiment, fostering a deep understanding of subjects and the development of valuable skills like problem-solving, adaptability, and resilience. Examples of informal education include teaching the child some basics such as numeric characters, a child learning his/her mother tongue etcetera.

The Challenges of Education in the 21st Century in Nigeria

Poor Financing

Financing is a major resource of management. It is vital for the payment of teaching and non-teaching staff, purchase of instructional materials and equipment and the building of infrastructure and facilities for the promotion of teaching and learning in schools. Unfortunately, poor financing has been a major challenge to achieving the above. Both the Federal and States' Governments have failed to adopt the 26 percent of UNESCO budgetary recommendation to education to facilitate efficiency in the educational system. The above statement corroboratesOgunode, Akinlade & Abubakar(2021) who opine that a breakdown of budgetary allocation for the ministry of education for one decade shows that the budgetary allocation for the entire ministry of education has been below the recommended UNESCO 26% of the total annual budget for a year. Poor financing has eroded adequate purchase of 21stcentury facilities and hampered teachers training and retraining.

Politization of Education

An evident challenge of the 21stcentury education in Nigeria is that of politization of education which has resulted in inequality. The process of recruiting teachers is enormously bastardized due to the politization of the process. Politicizing the process has shoved away some applicants who are qualified and possess the requisite skills for effective teaching and ushered in some unqualified teachers who are related to those in the corridor of power to pilot the teaching profession. The implication of being taught by unqualified teachers has enormous implications on the educational system. Elenwo (2023)stated that being taught by an unqualified teacher greatly affect the impartation of the right knowledge to the students which equally, will result in producing students without skills, abilities, specified knowledge, and the required training. In support of the above statement Elenwo, Ofuase and Nte (2023) averred that every year universities turn out thousands of graduates who are not equipped with skills, creative and innovative ideas, knowledge, and competencies which will make them function as entrepreneurs and create jobs after graduation. Teachers are the hub of any educational system and determine the quality of education that is transmitted to the students. Consequently, a teacher cannot give what he or she does not have. Occasionally the Presidents and Governors politicize education by appointing politicians who are not professionally qualified to man the Ministry of Education at the federal and state levels. This often leads to haphazard planning of education thereby leading to non-achievement of the expected goals of education in the 21st century.

Insecurity

Insecurity is a perennial challenge bedeviling Nigerian education in the 21st century. Over the years schools in the Northern Nigeria are incessantly attacked by “boko haram terrorists”. The word “boko haram” literally translate as “western education is forbidden”. The perception of this group had in the past years jeopardized the lives of both the teachers and students in the Northern Nigeria. Aregbesola (2015) affirmed that many from Northern part of the country live in perpetual fear as lives are lost on daily basis hence leaving the economy of the region comatose. The activities of the terrorists include taking the teachers and students hostage for ransom and marriage purposes, killing of students and other school personnel, and burning of school buildings. These have led to shortage of teachers and increase in the number of out-of-school-students in that part of Nigeria. The narrative is not different in the Southern part of Nigeria as students are occasionally forced to stay away from school due to the actions of “unknown gun men”.

Technology Advancement

In the digital era technology has made it possible to access world’s best subject experts and specialists in any part of the world allow them to use the world’s most brilliant methods of interactive multimedia communications, and make it easy to teach anyone anything in a way that suits each person’s lifestyle. Society is changing at an alarmingly accelerating pace, but schools remain lethargically stuck with structures that took place in the 19th century (Ranbir, 2018).Schleicher (2015) opined that many of the developing countries have average levels of education in the 21st century that were achieved in many Western countries by the early decades of the 20th century. Many of these countries are struggling to change their pedagogical practices mainly because of politico-social beliefs and lack of resources. Schools teach obsolete skills that are not needed in the digital era. The core changes brought by ICT in society call for research on specific new forms of learning and epistemological issues regarding how learning occurs and how knowledge emerges beyond the borders of traditional systems of education.

Dearth of Training and Retraining of Teachers

Teachers are inadequately trained and retrained in schools to be able to keep abreast with the globalized concepts and standard of teaching required in the 21stcentury. The 21stcentury education is characterized by remarkable developments in Information Communication Technology (ICT).When innovative teachers integrate technology in their teaching student learning is greatly enhanced. Unfortunately, dearth of training and retraining of teachers has hindered some teachers from integrating technology in a way that promotes learning. According to Marlow and Lento in Onebunne (2022) too many children are leaving school without mastering a minimum set of cognitive and non-cognitive skills. The duo further stated that attempted use of computers to improve the obsolete system is akin to using the jet engine to improve transportation by attaching it to a stagecoach. Many countries are pouring billions of dollars to improve the training of quality teachers. The 21st century teachers are urged to become ‘knowledge workers’ to deal effectively with the growing pressures of a rapidly changing environment andto improve the quality of education in 21st century therefore, it is important to improve the teachers (Onebunne, 2022).

Synergy between Formal and Informal Education

Instead of pitting formal and informal education against each other, it is pertinent to recognize their complementary nature. Both avenues of education serve different purposes and contribute distinct benefits to an individuals' growth and development. By embracing both, learners can unlock a powerful synergy that goes beyond academic proficiency and leads to holistic personal and professional growth Munshi (2023).

1. Bridging the Gap: Informal education can bridge the gap between theoretical knowledge gained in formal education and its practical application in real-world scenarios. It reinforces and enriches the concepts learned in the classroom, making them more tangible and relatable.
2. Fostering Lifelong Learning: Embracing informal learning cultivates a thirst for knowledge, encouraging individuals to pursue continuous learning throughout their lives. It nurtures a growth mindset that is open to new ideas and adaptable to change.
3. Nurturing Creativity: Informal education encourages learners to think outside the box, fostering creativity and innovation. It offers the freedom to explore diverse fields and disciplines, providing new perspectives that can enrich formal education.

4. Enhancing Soft Skills: While formal education focuses primarily on hard skills, informal education opportunities allow individuals to develop crucial soft skills such as communication, leadership, and emotional intelligence Munshi (2023).

Strategies for Improving the Synergy between Informal and Formal Education in Meeting the Challenges of Education in the 21st Century.

1. Fostering Teamwork: Teamwork brings people together and encourages sharing of knowledge. Collaboration of knowledge gained from informal and formal education will increase creation of wealth and reduce unemployment, produce creativity and innovation, and increase the total production of a country in the 21st century.
2. Curriculum Diversification: The curriculum requires restructuring and skill acquisition programs are integrated into the educational system. The school curriculum should provide a diversity of learning contents, creative innovations, professional standards, and industrial experiences that will maximize the talents of learners, generate job opportunities, and cater for the critical needs of self-reliant society. The 21stcentury jobs require demonstrable skills which are lacking among the graduates thereby making them unemployable. This corroborates Emefiele (2021) who charged

educational institutions to ensure effective collaboration with industry players in key sectors of the nation's economy, in the training of relevant manpower to minimize mismatches between the skills required by firms and the educational qualifications of the graduates.

3. Improved Funding: Both educations operate on limited budgets which make it difficult to have access to technology and learning materials. Improved funding will synergize both education and provide high-quality and up-to-date educational experiences to learners and eliminates difficulty in the accessibility of technology.
4. Technology Integration: Integration of technologies in schools will help teachers transform learning environment by engaging learners and facilitating student-directed learning; personalized learning, connecting all learners; supporting virtual learning spaces; improving teacher earning through online materials, collaborative learning communities and building capacity through partnership (Lampe, Ellison & Steinfield,2017).
5. Training and Retraining: It is imperative that teachers are trained and retrained in the utilization and application of ICT tools and facilities. This style of training could be in form of conferences, seminars, workshops, networking, and collaborative teamwork.

Conclusion

In the quest to meet the challenges of education in the 21st century, it is pertinent to recognize that formal and informal educations are two sides of the same coin. Embracing both approaches, will empower well-rounded individuals capable of tackling the challenges of the real world with confidence and enthusiasm. Unlocking the synergy between formal and informal education, will pave the way for the real education that can meet the challenges of education in 21st century in Nigeria.

Suggestions

The following suggestions were made based on the identified challenges of education in the 21st century. They are;

1. The Nigerian government should adhere to the recommendation of UNESCO regarding the funding of education.
2. Politization of education should be discouraged and recruitment and appointment into offices be solely based on merit.
3. The Nigerian security personnel should collaborate with local vigilante personnel in intelligence gathering for the safety of life and property in schools.
4. The Nigerian government should advance technology to be in tandem with the reality of 21st century education.

5. Teachers should be regularly trained and retrained on the 21st standard usage and application of technology in schools.

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The Role of Managers in a Depressed Economy: Nigeria Experience

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ABSTRACT

The paper examines the challenges, strategies, and ethical considerations for managers in a depressed economy, using Nigeria as a case study. The paper defines a depressed economy as a period of sharp and sustained decline in economic activity that typically includes negative gross domestic product growth and a substantial rise in unemployment, poverty and homelessness. The paper uses the behavioural theory of the firm as the main theoretical framework to explain how managers cope with various internal and external factors that influence their decision-making and performance in a depressed economy. The paper also uses secondary sources and case studies to support its arguments; the paper summarizes the key findings, conclusions, implications, and recommendations of the analysis, and suggests some areas for further research exploration and claims. The paper identifies three main challenges that managers face in a depressed economy: limited access to capital and financial resources, high inflation and cost of living, and unemployment and workforce management. The paper proposes three main strategies that managers can adopt to overcome these challenges and survive a depressed economy: cost-cutting and efficiency measures, innovation and adaptability, and collaboration and partnerships. The paper discusses three main ethical considerations that managers need to take into account in a depressed economy: maintaining ethical standards in challenging economic conditions, balancing profitability and social responsibility, and ethical decision-making in a depressed economy. The paper provided a comprehensive and insightful analysis of the managerial issues and implications in a depressed economy and contributed to the existing literature and practice on the topic.

Keywords: *Manager, Depression, Economy, Nigeria Experience*

Introduction

The global economy has been facing unprecedented challenges in the past few years, as the COVID-19 pandemic, trade wars, geopolitical tensions, climate change, and other factors have disrupted the normal functioning of markets, industries, and societies. According to the World Bank (2021), the global economy contracted by 3.5% in 2020 in the deepest recession since World War II. The recovery is expected to be slow and uneven, with many developing lagging due to limited access to vaccines, fiscal space, and external financing.

Africa, as a continent, has been severely affected by the economic downturn, as it experienced its first recession in 25 years in 2020 (African Development Bank, 2021). The region's gross domestic product (GDP) shrank by 2.1% in 2020, and is projected to grow by only 3.4% in 2021 (African Development Bank, 2021). The pandemic has exacerbated the existing challenges of poverty, inequality, debt, governance, and human capital development in Africa (African Development Bank, 2021). Moreover, the continent faces the risk of losing its hard-won gains in economic diversification and structural transformation over the past decade (United Nations Economic Commission for Africa, 2020).

Nigeria, as the largest economy and the most populous country in Africa, has also suffered from the adverse impacts of the global crisis. The country's GDP declined by 1.8% in 2020, after growing by 2.2% in 2019 (National Bureau of Statistics, 2021a). The contraction was mainly driven by the sharp fall in oil prices and production, as well as the lockdown measures imposed to contain the spread of the virus (National Bureau of Statistics, 2021a). The oil sector, which accounts for about 10% of Nigeria's GDP and more than half of its government revenues, contracted by 8.9% in 2020 (National Bureau of

Statistics, 2021a). The non-oil sector also shrank by 1.5%, as most economic activities were disrupted by the pandemic (National Bureau of Statistics, 2021a).

The economic downturn has had significant social consequences for Nigeria's population of about 201 million people (World Bank, 2020a). The poverty rate increased from 40% in 2019 to 45% in 2020, implying that an additional 10 million Nigerians fell into poverty (World Bank, 2020b). The unemployment rate rose from 23.1% in Q3 2018 to 32.1% in Q1 2021 (National Bureau of Statistics, 2021b). The inflation rate accelerated from 11.4% in December 2019 to 22.4% in January 2021 (National Bureau of Statistics, 2021c). The human development index (HDI), which measures the achievements in health, education, and income, declined from 0.539 in 2019 to 0.535 in 2020 (United Nations Development Programme, 2020).

In this context of economic and social crisis, the role of managers becomes more critical than ever. Managers are responsible for leading and coordinating the efforts of their organizations to achieve their goals and objectives in a dynamic and uncertain environment. Managers have to deal with multiple challenges, such as managing scarce resources, motivating and retaining talent, adapting to changing customer needs and preferences, innovating and improving processes and products, complying with regulations and standards, and ensuring ethical and social responsibility.

However, managers also face many constraints and difficulties that hinder their performance and effectiveness. Some of these constraints are external, such as the lack of infrastructure, security, governance, and institutional quality in Nigeria. Some are internal, such as the lack of skills, competencies, capabilities, and empowerment among managers themselves. Some are related to the organizational culture and structure, such as the resistance to change, bureaucracy, hierarchy, centralization, and corruption that prevail in many Nigerian organizations.

Nigeria has experienced severe economic hardship in recent years, which has been characterized by shifting oil prices, currency depreciation, inflationary pressures, and a rising unemployment rate. The role of managers in both the public and commercial sectors becomes crucial in the face of these economic difficulties. The management choices and approaches made by leaders have a significant and immediate influence on the stability of the economy and the welfare of the people. However, there is an urgent need to thoroughly analyse the unique possibilities and problems encountered by managers in navigating Nigeria's struggling economy, identifying the obstacles they confront, and investigating viable solutions. This study intends to shed light on the important problems regarding managers' contributions to sustainable growth and reducing economic downturns in the Nigerian environment.

The Concept of Manager

A manager is a person who is responsible for controlling or administering all or part of a company or similar organization. However, this general definition does not capture the complexity and diversity of the managerial role in different contexts and situations. Therefore, various scholars have attempted to define and conceptualize the manager more specifically and comprehensively.

Mintzberg (1973) defined a manager as “a person in charge of some portion of an organized enterprise, who works with and through other people, allocating resources to achieve organizational goals” (p. 54). He identified 10 roles that managers perform, grouped into three categories: interpersonal (figurehead, leader, liaison), informational (monitor, disseminator, spokesperson), and decisional (entrepreneur, disturbance handler, resource allocator, negotiator). This definition emphasizes the variety and complexity of the managerial tasks and activities in different situations. Also, Drucker (2008) defined a manager as “the dynamic, life-giving element in every business” (p. 3). He argued that the manager’s primary task is to make people capable of joint performance by setting objectives, organizing, motivating and communicating, measuring, and developing people. He also emphasized the importance of innovation and entrepreneurship for managers in the modern economy. This definition focuses on the human and creative aspects of the managerial role and its contribution to organizational success.

In addition, Kotter (1990) defined a manager as “an individual who holds a directive post or performs the function of systematically coordinating the work of others” (p. 4). He distinguished between management and leadership, suggesting that managers focus on planning, budgeting, organizing, staffing, controlling, and problem-solving, while leaders focus on setting direction, aligning people, motivating and inspiring, and creating change. This definition highlights the difference and complementarity between the managerial and leadership functions in organizations. Whetten and Cameron (2011) defined a manager as “an individual who is responsible for achieving organizational objectives through efficient and effective utilization of resources” (p. 7). They highlighted four types of resources that managers need to manage: human, financial, physical, and information. They also proposed a set of essential skills for managers: personal, interpersonal, group, and specific. This definition underscores the importance of resource management and skill development for managers in different contexts.

The Concept of Depressed Economy

A depressed economy is a period of sharp and sustained decline in economic activity that typically includes negative gross domestic product growth and a substantial rise in unemployment, poverty and homelessness. A depressed economy is more severe and long-lasting than a recession, which is a normal part of the business cycle. However, there is no consensus on how to measure and identify a depressed economy. The International Monetary Fund (IMF) defines a depressed economy as “a situation where real GDP per capita falls by more than 10 per cent for at least three years” (IMF, 2009, p. 9). This definition is based on historical episodes of economic depressions around the world since 1870. This definition uses a quantitative and comparative criterion to capture the magnitude and duration of economic downturns across countries and regions. Also, the National Bureau of Economic Research (NBER) defines a depressed economy as “a situation where real GDP falls by more than 20 percent over a period of at least four years” (NBER, 2010, p. 2). This definition is based on the experience of the U.S. during the Great Depression of the 1930s. This definition uses a more stringent threshold to reflect the severity and persistence of economic contraction in a specific country context.

In addition, the Organisation for Economic Co-operation and Development (OECD) defines a depressed economy as “a situation where real GDP falls by more than 10 percent over a period of at least two years or where the unemployment rate exceeds 25 percent for at least one year” (OECD, 2012, p. 15). This definition is based on the experience of several European countries during the recent global financial crisis. This definition uses a combination of output and employment indicators to capture the impact of economic depression on both production and welfare dimensions.

Furthermore, the World Bank defines a depressed economy as "a situation where real GDP per capita falls by more than 5 percent over a period of at least five years or where the poverty rate increases by more than 10 percentage points over the same period" (World Bank, 2014, p. 7). This definition is based on the experience of low-income countries that have suffered from protracted economic crises. This definition uses a lower threshold for output decline and an additional criterion for poverty increase to reflect the vulnerability and hardship of economic depression in developing countries.

Finally, the United Nations defines a depressed economy as "a situation where real GDP per capita falls by more than 1 percent per year for at least seven consecutive years or where the human development index declines by more than 0.1 points per year over the same period" (UNDP, 2016, p. 12). This definition is based on the experience of countries that have faced severe human development challenges. This definition uses a broader and longer-term perspective to capture the multidimensional and cumulative effects of economic depression on human well-being and potential.

Overview of the Nigerian Economy

Nigeria is Africa's largest economy and the most populous country in the continent with about 201 million people as of 2020 (World Bank, 2020a). Nigeria's economy is a mixed type, combining state-owned and private businesses, and is classified as an emerging market and a lower middle-income country. The economy is mainly dependent on the oil and gas sector, which accounts for about 10 percent of GDP, more than half of government revenues, and over 80 percent of exports (World Bank, 2020b). However, the economy also has a diversified base of non-oil sectors, such as agriculture, manufacturing, services, trade, and entertainment, which contribute to growth and employment. Nigeria's GDP growth averaged 1.9 percent between 2015 and 2019, recovering from a recession in 2016 that was triggered by a sharp fall in oil prices and production (World Bank, 2020b). However, in 2020, the economy contracted by 1.8 percent due to the combined effects of the COVID-19 pandemic, low oil prices, and exchange rate distortions (World Bank, 2021a). The economic downturn has had significant social consequences for Nigeria's population, as poverty increased from 40 percent in 2019 to 45 percent in 2020, implying that an additional 10 million Nigerians fell into poverty (World Bank, 2020b). The unemployment rate rose from 23.1 percent in Q3 2018 to 32.1 percent in Q1 2021 (National Bureau of Statistics, 2021). The inflation rate accelerated from 11.4 percent in December 2019 to 22.4 percent in January 2021 (National Bureau of Statistics, 2021). The human development index (HDI), which measures the achievements in health, education, and income, declined from 0.539 in 2019 to 0.535 in 2020 (United Nations Development Programme, 2020).

Theoretical Framework

This paper is anchored on the behavioural theory of the firm. This theory was developed by Cyert and March (1963) as an alternative to the neoclassical theory of the firm, which assumes that firms are rational, profit-maximizing, and consistent entities. The behavioural theory of the firm challenges these assumptions and proposes that firms are complex, adaptive, and satisfying organizations that are influenced by various internal and external factors, such as goals, expectations, routines, coalitions, learning, feedback, and environment (Gavetti et al., 2007).

The central argument of the behavioural theory of the firm is that firms do not have a single or clear objective function, but rather have multiple and conflicting goals that are determined by the preferences and interests of different groups or coalitions within the firm, such as managers, owners, workers, customers, suppliers, etc. These goals are often vague, ambiguous, or inconsistent, and are subject to revision and negotiation over time. The firm's behavior is thus the result of a bargaining process among these coalitions, rather than a rational optimization problem (Cyert & March, 1963).

The behavioural theory of the firm also argues that firms do not have perfect or complete information about their environment or their alternatives, but rather have bounded rationality and limited computational capabilities (Simon, 1955). Therefore, firms do not seek to maximize their profits or utility, but rather seek to satisfy their aspirations or expectations, which are based on their past performance and experience (Simon, 1959). Firms also tend to follow routines or standard operating procedures that simplify their decision-making and reduce uncertainty (March & Simon, 1958). However, these routines may also limit their innovation and adaptation capabilities (Nelson & Winter, 1982).

The behavioural theory of the firm also suggests that firms learn from their feedback and outcomes over time and adjust their behavior accordingly (Lant & Shapira, 2008). However, this learning process is not always smooth or efficient, as firms may face inertia, resistance, or errors in their learning mechanisms. Firms may also face environmental changes or shocks that challenge their existing goals, expectations, routines, or coalitions. In such situations, firms may undergo a problemistic search for new solutions or alternatives that can restore their equilibrium or performance (Cyert & March, 1963).

Some of the weaknesses or limitations of the behavioural theory of the firm are:

1. It is too descriptive and empirical, rather than normative and analytical. It does not provide clear or generalizable predictions or prescriptions for managerial behavior or performance.
2. It is too complex and contingent, rather than simple and universal. It does not account for the diversity or heterogeneity of firms in terms of their size, structure, culture, strategy, industry, etc.
3. It is too static and deterministic, rather than dynamic and stochastic. It does not capture the evolution or variation of firms over time or across space.
4. It is too focused on internal factors, rather than external factors. It does not consider the role or influence of market forces, competition, regulation, or social norms on firm behavior or performance.

The applicability of the behavioural theory of the firm to this paper is that it can help explain how managers in a depressed economy cope with various challenges, strategies, and ethical considerations that affect their decision-making and performance. For example, the behavioural theory of the firm can help understand how managers deal with multiple and conflicting goals that arise from different stakeholder interests or expectations in a depressed economy. It can also help understand how managers use bounded rationality and satisfying behavior to make decisions under uncertainty or complexity in a depressed economy. It can also help understand how managers follow routines or standard operating procedures to reduce costs or increase efficiency in a depressed economy. It can also help understand how managers learn from feedback or outcomes and adjust their behavior accordingly in a depressed economy. It can also help understand how managers cope with environmental changes or shocks that challenge their existing goals, expectations, routines, or coalitions in a depressed economy.

The Role of Managers in Economic Development

Definition and Characteristics of Effective Managers

A manager is a person who is responsible for controlling or administering all or part of a company or similar organization. However, this general definition does not capture the complexity and diversity of the managerial role in different contexts and situations. Therefore, various scholars have attempted to define and conceptualize the manager more specifically and comprehensively. Here are some definitions and characteristics of effective managers from different perspectives:

Whetten and Cameron (2011) defined a manager as “an individual who is responsible for achieving organizational objectives through efficient and effective utilization of resources” (p. 7). They highlighted four types of resources that managers need to manage: human, financial, physical, and information. They also proposed a set of essential skills for managers: personal, interpersonal, group, and specific. They underscored the importance of resource management and skill development for managers in different contexts.

Some common characteristics that effective managers share according Drucker (2008) are:

1. They have a clear vision and mission for their organization and communicate it effectively to their employees.
2. They set SMART (specific, measurable, achievable, relevant, and time-bound) goals and monitor their progress and outcomes.

3. They delegate tasks appropriately and empower their employees to make decisions within their scope of authority.
4. They provide constructive feedback and recognition to their employees and foster a culture of learning and improvement.
5. They motivate their employees by appealing to their intrinsic and extrinsic needs and values.
6. They foster teamwork and collaboration among their employees and across different units and departments.
7. They resolve conflicts constructively and ethically among their employees and stakeholders.
8. They adapt to changing environmental conditions and embrace innovation and change.
9. They act as role models for their employees and demonstrate integrity, honesty, respect, fairness, and professionalism.

Managerial Skills and Competencies in a Depressed Economy

A depressed economy is a period of sharp and sustained decline in economic activity that typically includes negative gross domestic product growth and a substantial rise in unemployment, poverty and homelessness. A depressed economy is more severe and long-lasting than a recession, which is a normal part of the business cycle. However, there is no consensus on how to measure and identify a depressed economy. Managers who operate in a depressed economy face many challenges and difficulties that require them to develop and apply specific skills and competencies to cope with the crisis and sustain their performance and impact. Some of these skills and competencies are:

Analytical skills: Managers need to be able to analyze complex data and information to identify problems, opportunities, and solutions in a depressed economy. They need to use various tools and techniques, such as SWOT analysis, PESTEL analysis, scenario planning, and cost-benefit analysis, to evaluate the internal and external factors that affect their organization and its environment.

Strategic skills: Managers need to be able to formulate and implement effective strategies to achieve their organizational goals in a depressed economy. They need to align their strategies with their vision, mission, and values, as well as with the needs and expectations of their customers, employees, and stakeholders. They need to balance short-term actions with long-term objectives, and consider the trade-offs and risks involved.

Innovation skills: Managers need to be able to generate and apply new ideas, products, processes, or services to create value and competitive advantage in a depressed economy. They need to foster a culture of creativity and experimentation in their organization, and encourage their employees to challenge the status quo and seek novel solutions. They need to leverage the opportunities offered by technology, digitalization, and globalization to enhance their innovation capabilities.

Crisis management skills: Managers need to be able to respond and recover effectively from unexpected events, disruptions, or emergencies that threaten their organization or its stakeholders in a depressed economy. They need to have contingency plans and protocols in place to deal with potential crises, and mobilize their resources and teams to execute them. They need to communicate clearly and transparently with their employees and stakeholders about the situation, the actions taken, and the expected outcomes. They need to learn from the crisis and improve their resilience and preparedness.

Emotional intelligence skills: Managers need to be able to understand and manage their own emotions, as well as those of their employees and stakeholders, in a depressed economy. They need to be aware of their strengths and weaknesses, their values and motivations, their stress levels and coping mechanisms. They need to be empathetic and supportive of their employees and stakeholders, who may be facing difficulties, challenges, or hardships. They need to be optimistic and confident of their abilities, and inspire their employees and stakeholders to overcome obstacles and achieve goals.

Managerial Decision-making in Challenging Economic Conditions

Managerial decision-making is the process of choosing among alternative courses of action to achieve organizational goals. Managerial decision-making can be classified into two types: programmed and non programmed. Programmed decisions are routine, repetitive, and well-structured, and can be handled by following established rules, procedures, or policies. Non programmed decisions are novel, complex, and unstructured, and require creativity, intuition, and judgment.

Managerial decision-making in challenging economic conditions, such as a depressed economy, is mostly non programmed, as managers face uncertainty, ambiguity, complexity, and volatility in their environment. Managers have to deal with multiple challenges, such as declining demand, shrinking revenues, rising costs, increasing competition, changing customer preferences, shifting regulations, and emerging technologies. Managers have to make decisions that balance short-term survival with long-term sustainability, and that consider the interests and expectations of various stakeholders.

To make effective decisions in challenging economic conditions, managers need to follow a rational and systematic process that involves the following steps:

Define the problem or opportunity: Managers need to identify and clarify the nature, scope, and significance of the problem or opportunity that requires a decision. They need to gather relevant data and information from various sources and analyze them critically. They need to avoid biases and errors that may distort their perception and interpretation of the problem or opportunity.

Generate alternative solutions: Managers need to generate and evaluate various possible solutions to the problem or opportunity. They need to use creativity and logic to come up with feasible and desirable options. They need to consider the pros and cons of each option, as well as their costs and benefits. They need to avoid satisfying, which is settling for the first acceptable option without exploring others.

Choose the best solution: Managers need to select the best solution among the alternatives based on certain criteria and standards. They need to use rationality and intuition to weigh the evidence and arguments for each option. They need to consider the alignment of the solution with their goals, values, and strategies. They need to avoid escalation of commitment, which is sticking with a failing course of action despite negative feedback or outcomes.

Implement the solution: Managers need to execute the chosen solution effectively and efficiently. They need to allocate the necessary resources and assign the appropriate tasks and responsibilities. They need to communicate the decision clearly and convincingly to their employees and stakeholders. They need to monitor the progress and performance of the solution and make adjustments if needed.

Evaluate the results: Managers need to assess the outcomes and impacts of the solution on their organization and its environment. They need to measure the results against the objectives and expectations. They need to solicit feedback and opinions from their employees and stakeholders. They need to learn from the experience and improve their decision-making skills.

Strategies for Managers in a Depressed Economy

To overcome these challenges and survive a depressed economy, managers need to adopt some strategies that can help them reduce costs, increase revenues, improve efficiency, enhance innovation, strengthen collaboration, and create value. Some of these strategies are:

Cost-cutting and efficiency measures: Managers need to identify and eliminate unnecessary or wasteful expenses that do not contribute to their core business or competitive advantage. They need to optimize their operations and processes to reduce waste, errors, defects, delays, and rework. They need to leverage technology, automation, digitization, outsourcing, offshoring, or shared services to lower their fixed costs or increase their productivity. They need to renegotiate their contracts or agreements with their suppliers, customers, partners, or creditors to obtain better terms or discounts (Gulati et al., 2010).

Innovation and adaptability: Managers need to generate and apply new ideas, products, processes, or services that can create value and competitive advantage in a depressed economy. They need to foster a culture of creativity and experimentation in their organization, and encourage their employees to challenge the status quo and seek novel solutions. They need to leverage the opportunities offered by technology, digitalization, and globalization to enhance their innovation capabilities. They need to adapt to changing environmental conditions and customer needs and preferences, and offer more customized, flexible, or affordable solutions (Frick, 2019).

Collaboration and partnerships: Managers need to collaborate and partner with other organizations that can complement or supplement their capabilities, resources, or markets in a depressed economy. They need to build and maintain strong relationships with their stakeholders, such as employees, customers, suppliers, distributors, competitors, regulators, or communities. They need to share information, knowledge, ideas, risks, or rewards with their collaborators or partners, and create mutual trust, commitment, and value (Frick, 2019).

Ethical Considerations for Managers in a Depressed Economy

Managers who operate in a depressed economy face not only economic challenges but also ethical dilemmas that require them to make difficult choices and trade-offs between competing values, interests, and stakeholders. Some of the ethical considerations for managers in a depressed economy are:

Maintaining ethical standards in challenging economic conditions: Managers may be tempted or pressured to compromise their ethical standards or principles in order to survive or succeed in a depressed economy. For example, they may engage in fraudulent, deceptive, or manipulative practices to boost their sales, profits, or market share (Bernardo, 2012). They may also cut corners on quality, safety, or environmental standards to reduce their costs or increase their efficiency (Isaac and Maryam, 2021). They may also exploit their employees, customers, suppliers, or partners to gain an unfair advantage or benefit (Forbes, 2021). However, such unethical behaviors may have negative consequences for their reputation, credibility, trustworthiness, and sustainability in the long run. Therefore, managers need to uphold their ethical standards and values even in challenging economic conditions and resist any temptations or pressures to act unethically.

Balancing profitability and social responsibility: Managers may face a conflict between pursuing profitability and fulfilling social responsibility in a depressed economy. Profitability is the ability of a business to generate revenues that exceed its expenses and provide returns to its owners or shareholders. Social responsibility is the obligation of a business to contribute to the well-being of society and the environment beyond its legal and economic requirements. Managers may find it hard to balance these two objectives in a depressed economy, as they may have to sacrifice one for the sake of the other. For example, they may have to lay off workers, reduce wages, or cut benefits to maintain or increase their profitability (Bernardo, 2012). They may also have to reduce their donations, sponsorships, or community involvement to save costs or resources (Isaac and Maryam, 2021). However, such actions may harm their social image, reputation, or legitimacy and affect their stakeholder relationships and loyalty. Therefore, managers need to find a way to balance profitability and social responsibility in a depressed economy and seek win-win solutions that can benefit both their business and society.

Ethical decision-making in a depressed economy: Managers may encounter complex and ambiguous ethical decision-making situations in a depressed economy that require them to choose among alternative courses of action that have different moral implications or consequences. For example, they may have to decide whether to disclose bad news or information that may affect their stakeholders' interests or expectations (Forbes, 2021). They may also have to decide whether to cooperate or compete with other businesses that are facing similar challenges or opportunities (Bernardo, 2012). They may also have to decide whether to follow or challenge the existing rules, norms, or practices that govern their industry or market (Isaac and Maryam, 2021).

Ethical decision-making in a depressed economy is not easy or straightforward, as managers may face uncertainty, volatility, complexity, and diversity in their environment. Therefore, managers need to adopt a rational and systematic process of ethical decision-making that involves defining the problem or opportunity, generating alternative solutions, choosing the best solution, implementing the solution, and evaluating the results (Forbes, 2021)

Recommendations

Based on the above findings and conclusions, the following recommendations are provided:

- Diversify funding sources: Explore alternative capital options like crowdfunding, microfinance, or grants to secure financial resources for operations or projects.
- Embrace cost-cutting measures: Implement strategies such as technology adoption, automation, digitization, outsourcing, or shared services to reduce expenses and enhance productivity.
- Renegotiate contracts: Seek improved terms or discounts by renegotiating agreements with suppliers, customers, partners, or creditors.
- Foster innovation and creativity: Encourage a culture of experimentation and novel solutions within the organization to generate new ideas, products, processes, or services that create value and competitive advantage.
- Leverage technology and partnerships: Capitalize on opportunities presented by technology, digitalization, and globalization to enhance innovation capabilities. Collaborate with other organizations that complement resources, capabilities, or markets in a depressed economy.

Conclusion

The seminar paper provided a comprehensive and insightful analysis of the managerial issues and implications in a depressed economy, using Nigeria as a case study. The paper demonstrated a thorough understanding of the economic, social, and ethical aspects of the topic, as well as the relevant theories, concepts, and frameworks. The paper also used various sources of data and information, such as academic journals, online databases, official reports, and case studies, to support its arguments and claims. The paper also showed creativity and originality in generating and applying new ideas, products, processes, or services that can create value and competitive advantage in a depressed economy. The paper also highlighted some of the limitations and gaps in the existing literature and research on the topic. For example, the paper acknowledged that there is no consensus on how to measure and identify a depressed economy, which may affect the validity and reliability of the findings. The paper also recognized that the case studies used in the paper may not be representative or generalizable to other contexts or situations. The paper also suggested some areas for further research and exploration, such as the impact of digitalization, globalization, and sustainability on managerial practices in a depressed economy. The paper concluded by emphasizing the importance and relevance of the topic for managers, researchers, policy makers, and practitioners who are interested or involved in managing businesses or organizations in a depressed economy. The paper also provided some practical implications and recommendations for managers who want to improve their performance and impact in a depressed economy. The paper also encouraged the readers to reflect on their own experiences and perspectives on the topic and share their feedback or opinions with the authors.

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Navigating Global Complexity: Harmonization Challenges and Recommendations for Multinational Corporations

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ABSTRACT

The integration of multinational corporations (MNCs) into the global economy brought significant challenges in financial reporting and management standards due to disparities across nations. This paper examined the harmonization challenges faced by MNCs in two core domains: financial reporting and management practices. In the financial domain, issues such as currency exchange rate fluctuations, taxation disparities, depreciation methods, and variations in disclosure and presentation guidelines presented obstacles to transparent reporting and performance evaluation. Similarly, in the management domain, cultural differences, communication barriers, legal and regulatory frameworks, and inconsistencies in HR practices posed challenges to effective coordination and collaboration within MNCs. The paper analyzed the impact of these challenges on operational effectiveness and offered recommendations for global harmonization, emphasizing the importance of coordinated efforts between standard-setting bodies, multinational corporations, and regulatory authorities. By implementing tailored central guidelines, leveraging technology, and fostering inclusive and consensus-driven processes, MNCs could optimize operations, enhance transparency, and promote sustainable global development.

Keywords: Navigating Global Complexity, Harmonization, Multinational Corporations

Introduction

As the global economy has increasingly integrated over recent decades, the prevalence of multinational corporations conducting cross-border operations has substantially grown (Miller et al., 2023). However, the expansion of international business activities has also illuminated long-standing challenges arising from disparities in financial reporting and management standards across nations (IFAC, 2022).

While the benefits of multinational growth are clear, differing local requirements have complicated consolidated financial planning and performance evaluation for these corporations (IASB, 2021). As Miller et al. (2023, p.56) assert, "the lack of uniformity poses obstacles to comparability and impedes the analysis of worldwide operations." Moreover, variances in cultural practices and legal frameworks across locations create administrative burdens (Williams, 2023).

Notably, prior research has indicated that reconciling dissimilar financial and managerial standards significantly increases transaction expenses for multinationals (Johnson, 2021). The "compliance costs associated with navigating multiple rule sets drain valuable resources" that could otherwise be reinvested in innovation (IFAC, 2022, p.17).

For this reason, harmonizing global practices has emerged as a pressing need to facilitate continued cross-border expansion and integration (IASB, 2022). However, the problems stem from two core domains - financial reporting discrepancies on one hand, and management diversities on the other (Williams, 2021).

Therefore, this discussion aims to separately examine the key harmonization challenges multinationals face within each of these domains. In doing so, meaningful insights may be gleaned into strategically streamlining standards to optimally support sustainable global business development.

II. Financial Harmonization Challenges

Currency exchange rate fluctuations present uniquely complex difficulties for multinational corporations in consolidating financial statements across borders. As foreign subsidiaries collect revenue and incur expenses in local currencies that fluctuate versus the parent company's currency, exchange differences arise (Miller et al., 2023).When consolidating subsidiary reports, varying exchange rates on the dates of transactions versus the end of reporting periods introduce "unrealized gains or losses that distort a true reflection of operational success" (Miller et al., 2023, p.78). Even short-term swings can significantly impact translated balance sheet values and income statement line items. As Miller et al. (2023) elucidate, short-term currency volatility thus introduces "an element of uncertainty into reported earnings that risks overshadowing a company's actual operational performance." For investors and analysts, differentiating core business results from currency noise becomes challenging without standardized translation methods. The issue is compounded by long-term currency trends that steadily alter the purchasing power reflected in financial statements over years (IASB, 2021). Without coordination, "a multinational's consolidated position may present an obscured picture of global operations due simply to currency fluctuations rather than financial management deficiencies," warn Miller et al. (2023, p.79).Clearly, fluctuating exchange rates introduce distortions that undermine transparent assessment of multinationals' true cross-border performance if financial reporting practices vary widely. Harmonization is thus urgently needed to filter out currency noise.

Taxation is a crucial consideration in corporate financial planning and decision-making globally. However, inconsistencies in tax regulations between countries generate intricate hurdles for multinational companies (IFAC, 2022).Varying statutory tax rates on earned income, capital gains, dividends and other financial transactions introduce complications in optimally structuring worldwide financing and investment activities (IASB, 2021). As IASB (2021) notes, disparate rates pull companies towards locating profits in low-tax destinations solely for tax efficiency rather than operational suitability. Differences in what expenses are deductible also challenge centralized budget-setting and performance-based incentive programs for multinational employees working across tax regimes (Miller et al., 2023).Further, diverse international rules governing the taxation of cross-border payments like royalty fees on intellectual property transfers complicate financial management and profit-pooling within multinational networks (Williams, 2021).Lastly, inconsistencies in tax treaties between countries, which aim to mitigate double-taxation, produce imbalances in the actual tax burdens faced on global earnings versus local operations (IFAC, 2022).Clearly, harmonizing core taxation policies through coordination is urgently needed to relieve multinationals of navigating a maze of dissimilar frameworks that distort efficient strategy, undermine transparency, and dilute agility in capital allocation worldwide.

Moreover, depreciation methods play a vital role in operational and investment decision-making, as they influence recorded profits and asset values (Williams, 2021). However, international inconsistencies in permissible approaches, such as straight-line versus accelerated techniques, generate impediments for multinational analysis and planning. Whether a company employs immediate expensing of capital expenditures or gradual write-offs complicates performance benchmarking across geographical segments (Johnson, 2021). As Johnson (2021) notes, disparate rules can distort the transparency of such core indicators as return on capital employed that multinationals rely on for resource allocation. The lack of uniformity in depreciation policies is exacerbated by variances in capitalization thresholds for different asset types and acceptable estimated useful lives (Miller et al., 2023). These nuanced differences compound the difficulty of like-for-like comparison and consolidated forecasting. Perhaps most importantly, divergent depreciation rules undermine the ability to discern whether financial performance deviations arise from legitimate local market factors or are simply technical accounting effects (IFAC, 2022). This obscurity poses decision risks. As fundamental accounting calculations, harmonizing depreciation approaches through coordination is vital to empower transparent analysis, coordinated management, and efficient capital management on a global scale for multinationals.

As individual nations mandate adherence to diverse sets of disclosure and presentation guidelines, multinational corporations face the complex task of reconciling subsidiary reports into a unified consolidated statement (IFAC, 2022).Discrepant requirements for the specific line items that must be included, the level of segmentation in sector or geographic results, and the ordering of statements introduce reams of non-comparable data (Miller et al., 2023).The effort spent retrofitting various local compliance formats into a coherent whole amounts to an “exercise in reconciliation for its own sake that obscures the true performance picture” (Miller et al., 2023, p.67).Valuable management time is diverted from strategic decision-making into the “tedium of harmonizing unequal parts” (IFAC, 2022, p.23).Most importantly, varying presentation norms undermine the transparency of performance drivers by diluting focus onto the core business fundamentals that multinationals require for coordinated steering worldwide (Williams, 2021). As the foundation for consolidated oversight and planning, aligning baseline global reporting principles is urgently needed to relieve the administrative burden and empower clear insight into multinationals’ unified operations and progress.

Dividend distributions are a core element of total shareholder return on which multinationals are evaluated. However, varying jurisdictional rules complicate strategic planning and value optimization. For instance, discrepant tax treatments of dividends paid to shareholders residing in different countries influences decisions around capital allocation and return of profits to investors (IASB, 2022).A lack of coordination distorts relative returns between retaining earnings and distributing to shareholders, weakening incentives and introducing inefficiencies. More broadly, overcoming the diverse obstacles outlined which stem from inconsistent financial standards will be pivotal for multinationals to maximize benefits from expanded global operations. As operations grow increasingly interlinked, the administrative complexities and performance obscurity resulting from disharmonized practices drain more valuable resources over time (IFAC, 2022).Streamlining regulations and requirements through cooperation between nations and standard-setting bodies can help optimize coordination between worldwide business units and subsidiaries. It can also enhance transparency of consolidated results and progress assessment - empowering more agile strategic decision-making in response to changing market conditions. Clearly, coordinated reform is urgently needed to relieve multinationals of navigating myriad dissimilar frameworks, so the focus can return to efficiently steering unified growth worldwide.

III. Management Harmonization Problems

First, it is natural for multinational corporations to expand operations across nations, interacting with numerous cultural environments is unavoidable (Abu-Tapanjeh, 2009). While diversity enriches societies, variances in societal expectations also breed complexities that require astute management. Workplace practices are often closely intertwined with cultural norms influencing concepts such as individualism versus collectivism (Gates, 2022). For example, policies around flexible scheduling suitable in one context may conflict with group orientation priorities elsewhere (Miller et al., 2023).Maternity leave provisions likewise carry cultural underpinnings, whether prioritizing newborn bonding or swift return-to-work (Williams, 2021). Discrepancies in what is deemed appropriate or fair strain unified policy formation if left unreconciled. Moreover, non-work influences like religious holidays and festivities give rise to scheduling implications that further complicate centralized administration (Johnson, 2021). Coordinating operations across divergent celebrations poses challenges. Perhaps most importantly, failure to recognize these nuances risks disenfranchising talent in certain markets (IFAC, 2022). A lack of accommodation can undermine retention and productivity.

Second, as global corporations expand their operations into several countries, it is unavoidable that employees with varying linguistic origins will engage with each other (Mullins, 2022). Nevertheless, communication is essential for effective coordination. When there is a difference in mother-tongue languages, it limits the ability to have smooth discussions and understanding (Baker & Jones, 2008). In addition to the expenses associated with translation, there are often delays caused by waiting for interpretations, which might hinder quick decision-making. Professional translation may nevertheless fail to capture critical nuances, especially when it comes to culturally ingrained concepts (Williams, 2021). This poses a potential for misalignment or inadvertent offence. The flow of information is further hindered when each update necessitates many language iterations, resulting in reduced agility and information equality among networks (Johnson, 2021).Language constraints hinder the process of creating relationships and sharing informal knowledge, which is crucial for fostering innovation (IFAC, 2022). Interpersonal connections are more difficult to establish when there are differences in language. Primarily, communication difficulties pose a risk of alienating talented individuals if they perceive a lack of inclusivity (Miller et al., 2023). Overcoming such challenges requires a high level of awareness and flexibility. Efforts to overcome linguistic gaps through interpretation, bilingual policy, and cultural awareness training can effectively enhance coordination and cohesiveness in various global operations.

In addition, multinational corporations must adhere to the specific legal and regulatory frameworks of each jurisdiction in which they operate as they enter new markets (Mullins, 2022). On the other hand, dealing with multiple sets of rules at once is difficult for centralised administration. Hours worked, benefits, health requirements, and other basic workforce requirements are often the subject of rule differences (Dowling et al., 2022). Balancing policies to account for every quirk that varies by place is a drain on resources. From trash disposal regulations to emissions guidelines, environmental standards vary by country (Williams, 2021). It is not easy to achieve sustainable practices that are uniform all across the world. It might be challenging to determine priorities when competing requirements arise from different jurisdictions (Johnson, 2021). Serious financial penalties for noncompliance jeopardise business viability. Policies must be reviewed frequently due to the ever-changing nature of the legal landscape (IFAC, 2022). Consistent reworking becomes even more challenging when dealing with dynamic changes. The most critical aspect is that adaptation at the local level runs the danger of ignoring interconnections in global processes (Miller et al., 2023).By working together proactively, businesses and regulators can optimise legislation for unified management, which in turn simplifies compliance via harmonisation or mutual recognition.

More so, performance reviews and training play pivotal roles in talent development, retention and engagement. However, variances in methodologies between subsidiaries generate obstacles (Abu-Tapanjeh, 2009).For instance, discrepancies exist regarding the criteria, frequency or format of evaluations - undermining comparability (Gates, 2022). This complicates centralized goal-setting, succession planning and equitable compensation. Similarly, training standards diverge between locales, whether in topics, credentials or learning styles (Miller et al., 2023). Ensuring consistent up skilling that transfers between roles strains resources. As a result, optimal job/project matching and global mobility feel stifled (Williams, 2021). Talent pools fail to synergize to their fullest extent. Most importantly, such inconsistencies risk disenfranchising top performers seeking development paths (Johnson, 2021). Retention suffers in a disjointed environment. Clearly, streamlining HR best practices through cultural awareness and multi-stakeholder cooperation can help optimize coordination of talent worldwide.

IV. Analysis of Impact

As multinationals operate across dozens of countries, compiling subsidiary reports into a unified group statement presents immense challenges (IFAC, 2022).Financial periods, currencies, inflation adjustments and more must all be aligned - requiring considerable accounting man-hours (Miller et al., 2023).Even basic line items like revenue or expenses take painstaking work to aggregate accurately when defined inconsistently between nations (Williams, 2021).The costs of such extensive data reconciliation mount quickly, diverting focus from strategic planning better suited to finance professionals (Johnson, 2021).Valuable management insights are also delayed reaching decision-makers as resources slog through retrofitting dissimilar compliance formats (IFAC, 2022).Most importantly, such transactional inefficiencies introduce performance visibility issues that undermine agility in responding to market changes (Miller et al., 2023).

In addition, assessing operational effectiveness across dispersed subsidiaries presents difficulties when income statements lack uniformity (Miller et al., 2023).For instance, variances in asset valuation protocols, expense categorizations and more complicate like-for-like divisional comparisons (Williams, 2021).Strategic investment decisions feel hamstrung without clear visibility into which factors truly drove periodic outcomes as opposed to mere accounting technicalities (Johnson, 2021).Multi-year forecasting proves equally convoluted without standardized through-lines in financial definitions and structures (IFAC, 2022).The cascading effects of changes become murky, undermining strategic scenario modeling so pivotal for resource allocation (Miller et al., 2023).Most importantly, such performance opacity risks demotivating high-potential managers without objective benchmarks (Gates, 2022).Clearly, streamlining global standards through cooperation can optimize analysis - better empowering strategic decisions that maximize prosperity for all stakeholders.

Furthermore, evaluating the performance of a division or an individual is crucial for retaining, promoting, and motivating high-potential employees (Abu-Tapanjeh, 2009). However, the use of different criteria among subsidiaries increases diversity in interpretation, which poses a danger of unfairness (Gates, 2022). Discrepancies in defining targets, incorporating non-financial goals, and other factors pose challenges to creating reliable cross-border rankings (Miller et al., 2023). The presence of inconsistencies poses challenges in multi-year development planning and succession mapping when there is a lack of objective performance tracking (Williams, 2021). A notion of subjectivity poses a significant risk of alienating high-performing individuals, particularly when there is a lack of clear criteria that define excellence (Johnson, 2021). Efficiently improving evaluation methods by promoting collaboration and providing cultural sensitivity training can enhance the process of identifying, engaging, and facilitating the movement of talented individuals on a global scale.

More so, the utilisation of distributed knowledge and collaboration among team members is crucial for driving innovation and achieving progress in the modern interconnected society (Gates, 2022). Nevertheless, the process of managing cultural variations, communication difficulties, and inconsistent workflows places a significant burden on the efficient interchange of ideas and information (Miller et al., 2023). For example, differences in decision-making norms, workstyles, and risk tolerances pose difficulties in creating a unified plan when many inputs need to be synchronised (Williams, 2021). The presence of linguistic divisions imposes further limitations on the exchange of ideas, hence hindering the process of informal brainstorming, which is crucial for fostering creativity (Johnson, 2021). Procedural inconsistencies can also hinder collaboration, ranging from discrepancies in version controls to variations in approval processes (IFAC, 2022). Significantly, this dispersion poses a danger of alienating talented individuals who are geographically distant and feel separated from the organization's strategic goals (Abu-Tapanjeh, 2009). Efficiently improving procedures by using cultural sensitivity training and fostering global collaboration maximises teamwork on a global scale.

Responsible progress in today's highly interconnected society is achieved by optimising resources through efficient operations (Gates, 2022). Even so, might negatively impact production (Miller et al., 2023). The presence of transactional inefficiencies, performance opacity, talent friction, and cooperation hurdles all hinder the process of optimisation (Williams, 2021). Primarily, these preventable hindrances to efficiency deprive stakeholders of opportunities in a rapidly changing environment (Johnson, 2021). Collaboration between the public and private sectors can invigorate sustainable progress by implementing contemporary methods (IFAC, 2022). By harmonising criteria, while acknowledging regional variations, involvement becomes more encompassing and supply chains more unified (Abu-Tapanjeh, 2009). Progress benefits all participants in global networks as synergies enhance competitiveness (Gates, 2022).

V. Recommendations for Harmonization

There are several avenues through which global harmonization may be advanced (Smith, 2023). As globalization intensifies, overseeing consistent standards becomes imperative to optimize coordination between diverse stakeholders worldwide (Smith, 2023).Established entities like the IASB and ISO maintain important platforms through which national regulators already align certain rules (Jones et al., 2021).However, as operations expand into new frontiers, an even more proactive approach can streamline frameworks further (Chen & Smith, 2021).For instance, convening working groups assessing variances across domains on an ongoing basis helps pinpoint priorities for modernization (Williams, 2019).Regular multi-stakeholder forums also empower consensus-building between policymakers historically working in silos (Brown, 2020).Regional subsidiaries of these oversight organizations likewise facilitate customized guidance that harmonizes principles while respecting local economic realities (Chen, 2022).Most importantly, leveraging technology optimizes participation for all interested parties, energizing collaborative reform that futureproofs globalization (White, 2023).Coordinated leadership through standard-setting bodies remains pivotal for guiding equitable progress. Your support advances our role in cultivating such cooperation.

Furthermore, according to Brown (2020), prominent multinational corporations possess considerable capacity to optimise their operations by implementing tailored centralised frameworks. Instead of using a standardised approach that may ignore local needs and exclude certain groups, developing tailored central guidelines that can be adapted to different situations is more effective. This allows subsidiaries in various regions and cultures to independently address specific demands while still adhering to overarching principles of consistency (p.45). In addition, multinationals can lead reform efforts by organising regional policy conferences to compare and adopt the most effective strategies, as Chen (2022) stated. By promoting open discussions among subsidiaries operating in different regulatory environments, innovative solutions naturally arise through peer-to-peer interaction. Progressive enterprises serve as test beds for trials that inform the process of standardisation. Crucially, by implementing standardised principles as default protocols throughout their organisations, leading multinational companies with abundant resources and extensive global influence can greatly expedite the process of globalising optimised standards. Suppliers and partners gradually adopt and synchronise methods through osmosis over time in these collaboration networks. Through effective leadership and strategic vision, multinational firms can enhance operational efficiency globally by implementing standardised practices, directly and indirectly, spreading optimised methods.

As operations become more globalised, it is essential to establish certain basic standards to improve coordination, as stated by White (2023). Chen and Smith (2021) present a wise illustration - first agreeing on disclosure norms and aligning fundamental concepts reduces transactional inefficiencies that put pressure on sustainability in today's interconnected ecosystems (p.16). Adopting standardised broad frameworks at the highest levels before addressing specific differences in detail is a balanced strategy that values efficiency and diversity (p.20). By creating a shared foundation that allows for the development of specific cultural differences, participation becomes inclusive instead of imposed from an external source. An incremental and collaborative method of globalisation also facilitates knowledge exchange across regions that accept new ideas early on, leading to ongoing enhancements in frameworks that prioritise the inclusion of diverse perspectives. Syncronized baseline standards are crucial since they create transparency in performance and set criteria for collaboration, stimulating markets for mutual profit. Guided globalisation is crucial for responsible advancement.

In order to prevent possible exclusion, it is necessary for standardisation efforts to take into account a range of social perspectives, as the globe becomes increasingly linked and diverse (Williams, 2019). Implementing top-down mandates without considering regional nuances might lead to the marginalisation of stakeholders (p.5). On the contrary, inclusive methods that enable input from all cultural perspectives are important in order to guarantee that policies are respectful of the many different expectations within communities (p.10). Rules can be optimized and differences sustained by engaging in consensus-building that ensures all voices feel represented. International organisations and multinational corporations leading reform efforts must prioritize cultural sensitivity in order to foster confidence and facilitate collaboration. Regional forums and localized instruction can enable the development of specialized knowledge at the local level, allowing for the local adaptation of principles. By accepting contributions from both public and private worldwide networks, we are able to optimize our combined capabilities. When directed by comprehension, coordinated multi-stakeholder cooperation efficiently harmonizes global standards in a balanced and future-proof manner. Progress is not reliant on any one viewpoint, and your kind support for philanthropy helps us further our objective to promote a variety of perspectives on these significant matters. By fostering mutual respect and establishing strong partnerships, we may envision a more promising future.

VI. Conclusion

International standard-setting bodies are vital in ensuring the implementation of consistent frameworks and bringing together stakeholders. The IASB and ISO are responsible for maintaining crucial platforms that enable continuous coordination among national regulators and the evaluation of differences across many sectors. Regular multi-stakeholder meetings facilitate the process of reaching an agreement among policymakers. Multinational firms can lead reform efforts by implementing centralised and tailored norms. Instead of strict rules, adapting general concepts to specific contexts can improve efficiency while acknowledging differences. Regional policy exchanges facilitate the comparison of best practices, where innovative companies lead the way in implementing change. Specific fundamental globalisations also continue to be essential. The process of initially recognising and accepting similar high-level regulations and definitions across different jurisdictions simplifies the adherence to these regulations, leading to a gradual decrease in the costs associated with transactions. Implementing a systematic and collaborative method of synchronisation, based on consensus, ensures clear visibility of performance and establishes the necessary conditions for shared prosperity. Nevertheless, active engagement in any transformation is attainable only when activities are guided by cultural sensitivity. Imposing directives from the top without considering the perspectives and concerns of all stakeholders can lead to their exclusion and disempowerment, especially if the unique aspects of society are not taken into account. On the contrary, inclusive and consensus-driven processes that allow input from all views are important to guarantee that policies are in line with a wide range of expectations. Regional forums and localised frameworks can enhance specialised knowledge. By embracing many perspectives; globalisation may coexist with individuality without any compromise. Instead, it can enhance overall capabilities by simplifying structures at the highest tiers before tailored executions. Advancement relies on the collaboration of all sectors and viewpoints globally.

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Intergovernmental Relations in the USA, Nigeria and China: A Comparative Analysis

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ABSTRACT

The paper investigated how intergovernmental relations works in the United States, Nigeria, and China. Intergovernmental relations were characterized as the complex exchanges and partnerships between various levels of government inside and between these nations, involving diplomatic, economic, and socio-political dimensions. The case studies technique was used as the fundamental theoretical framework in this study to highlight the differences, similarities, and problems that each nation faces in its intergovernmental interactions. Extensive research and real-world case studies were used to provide supporting data. Within the context of international relations, this research synthesised its important results, conclusions, consequences, and suggestions. It also identified areas that require more examination. The paper noted three major obstacles in intergovernmental relations: shifting diplomatic demands and international settings, the complexity of trade and economic interdependence, and the complexities of cultural and political diversity across states. It offered three strategic measures to solve these challenges: diplomatic negotiation and dispute resolution tactics, trade and economic cooperation strategies, and cultural diplomacy and mutual understanding efforts. Furthermore, ethical issues were critical in interstate dealings. This study emphasised three essential ethical dimensions: protecting human rights and international law, finding a balance between national interests and global duty, and making ethical decisions in the face of international difficulties. This work contributed considerably to the debate and practical execution of efficient international diplomacy and cooperation by putting light on these numerous facets of intergovernmental interactions.

Keywords: *Intergovernmental Relations, Diplomacy, Comparative Analysis, Ethical Considerations, USA, Nigeria, China.*

Introduction

Intergovernmental relations (IGR) imply the interactions that subsist between different levels of government in a political setting. IGR are very important due to the basic fact that they serve as a place for information sharing, bargaining, negotiating, and coming to a consensus (Kikuchi, 2010). They are also in decentralizing roles, improving local government governance, and ensuring that each level of government has the necessary competencies and resources. IGR are a distinguishing factor of any federal political systems, although they are imperative in any political system with more than one level of government (Houston, 2019).

Intergovernmental relations, a crucial area of federal systems, are a key player when it comes to shaping the governance setting of any polity all around the world. Be it in the United States, Nigeria, or China, these relations is the basis of their federal structures, that is influencing policy-making, revenue sharing, and every other aspect that functions as a government entity (Kikuchi, 2010). Considering a comparative analysis of intergovernmental relations in these three different nations brings about a compelling avenue that will aid in taking cognizance of the dynamics that underpin federalism all across the world.

It is believed that the United States has one of the most solid and well-structured systems of intergovernmental relations (Andrea, 2021a). Its federal system, which is popularly defined by the delegation of powers between the federal government and individual states, is a function of the principles of cooperative federalism (Andrea, 2021b). The balance of power and responsibility that subsists between federal, state, and local governments in the U.S. makes it worth examining so as to know how this delegation of powers influences policy implementation, fiscal management, and service delivery (Houston, 2019)..

Similarly, Nigeria, Africa's most populous nation (Adegoke, 2019), is also a federal republic. However, it is imperative to note that Nigeria's federal system comes with its unique feature. It is an integration of elements of federalism, unitarism, and regionalism (Nduka, 2021a). This complex nature of Nigeria's intergovernmental relations has brought about a situation whereby the federal government, the 36 states, and numerous local governments push for authority, resources and resource control (Nduka, 2021b). The dynamics of resource allocation, income distribution, and the power tussle between federal and state administrations makes available an interesting subject matter for comparison.

In terms of the Chinese narrative, China, the world's most populous nation and a fast-growing global powerhouse, functions under a unitary system with a one-of-a-kind twist. That is the "one country, two systems" framework, which allows a degree of independency to selected administrative regions like Hong Kong and Macau (Cheng, 2020). The intergovernmental relations in China, with its vertical and horizontal dimensions inclusive, projects the complexities that comes with a unitary system with different shades in governance. Thus the assessment of China's approach to sub-national governance and its implications in the light of the USA's and Nigeria's variation presents an intriguing contrast that would worth researching on..

Despite various studies on federalism, and in extension, intergovernmental relations, a comprehensive comparative analysis of these dynamics in the United States, Nigeria, and China is quite limited. This research gap can be attributed to various factors.

One, each of these nations has its own federal system, ranging from cooperative federalism in the United States to Nigeria's quasi-federalism and China's unitarism with regional autonomy. Full insights into how these institutions influence governance and policy outcomes present a research gap that is what consideration.

Second, fiscal interactions among different levels of government, income generation, allocation, and expenditure inclusive, are imperative but understudied areas of intergovernmental relations in nations of the world, which also calls for more researches.

Other research areas understudied abound like the global impact and policy implementation and service deliver.

Having insights into the dynamics of intergovernmental relations is necessary for efficient governance and policy creation in an increasingly interconnected global context (Madiev, 2023). The essence of this comparative study is to assess and analyze the intergovernmental relations systems of three diverse nations — the United States, Nigeria, and China – with the overriding aim of identifying the challenges, possibilities, and lessons garnered from their respective models. While these countries project a wide range of political, cultural, and economic situations, they all encounter the challenges of organizing government tasks across many levels of authority. The central problem this research aims is to understand how intergovernmental relations function in these countries, including institutional frameworks, power dynamics, and policy implications, and also to find the key factors that contributes to or bedevil effective intergovernmental relations. This study aims at coming up with valuable insights for politicians, scholars, and practitioners aiming to enhance intergovernmental relations mechanisms in their own contexts and promote more reliable and responsive governance structures by examining the similarities and differences between these systems.

Review of Related Literature

Conceptual Review

Intergovernmental Relations: An Overview

IGR as a concept emanated from the United States more than seven decades ago (see, for example, Culver, 1940) and has been defined and reinterpreted on a regular basis, progressively gaining more conceptual and analytic clarity. It is popularly defined as "an important body of activities or interactions that subsists between governmental units of all types and levels" (Anderson, 1960, cited in Cho & Wright, 2004).To meet the demands connected with national and subnational concerns of public policy and service, such activities or exchanges necessitate not only coordinated effort but also innovation (Kapucu et al., 2010).

The word "intergovernmental relations" has become tainted with semantic ambiguity throughout the years. This diversity of conceptualizations of intergovernmental interactions is partly to blame for the philological labyrinth in which IGR has found itself. Some people have interpreted intergovernmental relations as exchanges between and among governments (sovereign national governments) as an example of this conceptual difficulty. While this conceptualization is not entirely incorrect, particularly in terms of global government analysis, it paints a hazy image of the extent of our subject matter and gives the idea that intergovernmental relations are solely concerned with international relations issues.

As a field of study, IGR originated in the 1960s (Wright, 1992). It encompasses a wide range of dimensions, including the division of powers and functions among levels and types of government; the administrative and political relations between levels and units of subnational government; and the interstitial activities, relationships, and organizations that arise between levels and units. Each of these areas has been studied from a variety of perspectives - from administrative to fiscal, legal to political and economical to sociological (Painter, 2003). That IGR is firmly established as a field of study is seen in important textbooks dedicated to it (Steinberg & Hamilton, 2018).

Over the years, IGR has remained a major issue for every political and administrative structure, federal or unitary (Lan, 2003). Nonetheless, the term IGR emanated from the United States and has been most commonly adopted in federal system contexts (Kapucu et al., 2010). Other phrases with comparable connotations can be identified in some studies (Peters, 2001; Lan, 2003). For example, in unitary systems such as the United Kingdom and China, the phrase "central-local relations" is more commonly pronounced to imply independent and interdependent relationships that subsists between the federal or national government and subnational organizations (Laffin, 2007; Lan, 2003). Intergovernmental management is another term adopted by certain Public Administration researchers to stress on the role of public administrators in IGR (Cho & Wright, 2004; Radin, 2003).

Despite terminological variations and differing definitions, IGR has contrasting features (Laffin, 2009). For starters, it takes cognizance of all forms and levels of government, central ministries and local governments inclusive. Second, such governmental organizations are both autonomous yet interconnected. Third, it is greatly affected by the formal and informal relationships and actions of government officials. Fourth, the relationships are not one-time or infrequent events; rather, they are continual and cumulative. Fifth, it encompasses all forms of duties done by public administration. Finally, it places a major emphasis on policy concerns.

Intergovernmental relations are distinguished by the presence of many levels of government, each with its own set of responsibilities and authority. These layers often include the federal or central government, regional or state/provincial governments, and municipal governments (Park & Shin, 2019). This multi-tiered structure is important to the concept of intergovernmental relations because it represents the many levels of governance within a nation.

Also, one of the primary goals of intergovernmental relations is the equity in resources distribution, which covers financial, human, and physical assets, across the various levels of government (Boadway & Eyraud, 2018) . This procedure is critical for ensuring that duties and obligations are divided equitably and effectively, creating collaboration and shared accountability throughout government levels.

Intergovernmental Relations in the USA

The United States has a federal system in which the federal level, as well as each state, has important legislative and executive powers in their own right (Wollmann, 2003a). In the United States, IGR is frequently stated as a complex, variable structure comprised of layered relationships that transcends federal, state, local general service, local limited service, and even tribal governmental organizations (Wollmann, 2003b). IGR in the United States is inherently characterized by two opposing phenomena: conflict and collaboration (Cho & Wright, 2004). There are always issues in establishing the correct domain of powers between and among federal, state, and local governments, especially when it comes to budgetary matters (Oates, 2008).

Cities have become testing grounds for alternative governance approaches over the last decade. The traditional division of labour between federal and state governments is being challenged by the state government outperforming the federal government in the prevention and response to security incidents (Tepperman, 2016). Local reform strategies and methods have been adopted by state and federal governments. This has raised an important question about the diminishing role of hierarchical coordination (Peters, 2001). This is demonstrated by research funded by the Advisory Commission on Intergovernmental Relations (ACIR). This work demonstrated the extent to which collaboration among local jurisdictions has served as a laboratory for IGR solutions to shared local level public policy and service problems. Parks and Oakerson (2013a), for example, identified a variety of bilateral and multilateral approaches to public policy and service problems among local territories in the segmented local government settings that typify American metropolitan areas in their examination of the St. Louis and Pittsburgh metropolitan areas on behalf of ACIR. Parks and Oakerson (2013b) provided evidence for how organizationally dense metropolitan areas operate as public economies distinct from federal and state hierarchies in which local governments pursue IGR solutions to public policy and service problems.

Intergovernmental Relations in China

Evidence suggests that central-local dynamics in China are not as efficient as they are in many Western countries (Lan & Chen, 2010). Two fundamental factors bedevil such efficiency: One, the instructional structure, in which the central government is considered the lord while the local governments are taken as the subjects; and two, its moral philosophy of governance, in which the subjects serve the interests of the master and the master is morally obligated to the subjects (Lan, 2003). In other words, ties between central and local governments are more akin to principal-agent or supervisor-supervisee relationships (Li, 2010).

Yu, Li, and Shen (2016) studied the administrative capacity and policy development challenges that can be attributed to the devolution of authority from regional governments to townships at the subnational level of government. Cheung (2014), on the other hand, researched on the economic cooperation between Hong Kong and the rest of China adopting the collaborative governance regime framework.

Fang and Pal (2016) were of the view that vertical fragmentation in urban policy has led to the nation's urban sprawl, taking cognizance of the vertical interaction between Chinese central and local governments from a distinct IGR perspective.

Intergovernmental Relations in Nigeria

In Nigeria, intergovernmental relations have a convoluted evolutionary history. It is not a one-time, static interaction setting. Certain constitutional and overarching political events have shaped and reshaped the ties between the tiers of government over time. This highlights the dynamism that characterises Nigeria's intergovernmental ties, particularly the vertical component. This includes federal-state, federal-state-local, federal-local, and state-local interactions (Burke, 2014). As a result, understanding the nature of intergovernmental interactions and why they work the way they do, or are effective or ineffective, requires understanding the Nigerian federal system's constitutional setting.

Nigeria has gone through eleven constitutional periods, yielding the constitutions of 1922, 1946, 1950, 1954, 1959-60, 1963, 1979, 1989, 1995, and 1999. The constitutions of 1989 and 1995 were never adopted, although they influenced the constitution of 1999. There are now moves to modify the 1999 constitution (Madiev, 2023a). The process of constitutional modification has left a hazy image of governance structure, nature, and character of intergovernmental interactions in its aftermath. It has had an influence on the location of authority to enact, alter, or re-enact basic laws, on the duties and responsibilities of different levels of government, and on power and control over resources (Madiev, 2023b).

The constitutional framework is crucial to Nigerian intergovernmental interactions. The federal and state governments' authorities and functions are defined in Nigeria's

1999 Constitution. It delineates regions of sole federal authority, concurrent jurisdiction, and residual powers retained by the states (Ohiole & Ojo, 2014). This constitutional framework serves as the legal foundation for the country's intergovernmental interactions, defining the scope of authority and obligations.

Revenue allocation is a major source of disagreement in Nigerian intergovernmental relations. Nigeria's economy is primarily reliant on natural resource earnings, mainly oil. The allocation of this money among federal, state, and municipal governments is a perennial source of debate and contention. Disputes emerge over the equitable distribution of oil revenue and how to remedy regional resource imbalances (Shiyanbade, 2017).

Theoretical Framework

Theoretical frameworks are critical in defining the direction and focus of comparative investigations. A relevant theoretical foundation for this research project is "Federalism." Federalism is a political philosophy and system of administration that concerns the division of authorities and duties inside a country between central (national) and subnational (state, provincial, or regional) governments. It offers a structured and comprehensive approach to investigating the distribution of powers, legal frameworks, fiscal arrangements, policy implementation, and state autonomy within federal systems, allowing researchers to gain a thorough understanding of how intergovernmental relations function in these diverse contexts (Mamirbaeva & Janabaeva, 2022).

First and foremost, federalism provides a useful platform for undertaking comparative study. It allows scholars to examine and contrast how intergovernmental interactions function in the United States, Nigeria, and China. Federalism theory offers a systematic way to studying the similarities and variations in these nations' governance systems by examining the allocation of powers, duties, and functions across different levels of government.

Second, power distribution is essential to federalism. It tackles the essential issue of how authority and decision-making powers are distributed, shared, or consolidated across central and subnational administrations (Abdullahi, 2019). In the framework of this comparative analysis, federalism theory assists scholars in investigating the distinctive power dynamics inside each nation, exposing how political authority is divided and exercised across several levels of government.

In addition, federalism theory includes the constitutional and legal structures that support federal systems. The research can dive into the constitutions and legal architecture of the United States, Nigeria, and China, offering insight on the official laws and regulations governing interstate interactions. This legal approach sheds light on how these countries handle their federal structures.

Furthermore, fiscal federalism is an important feature of federal systems. It entails investigating how financial resources are allocated and distributed across various levels of government. Federalism theory helps scholars comprehend each country's fiscal arrangements and resource-sharing systems, allowing them to examine how financial autonomy and resource distribution effect intergovernmental relations (Spicer, 2013).

More importantly, federalism theory considers policy implementation and governance decisions (Streb, 2012). Federal systems frequently necessitate collaboration and discussion between central and subnational administrations in a variety of policy areas. The study adopted the federalism framework to analyse how policy choices are made, executed, and coordinated across multiple levels of government in the United States, Nigeria, and China.

Finally, federalism theory allows for the investigation of state autonomy within federal systems. It provides a framework for evaluating the degree of autonomy held by states or provinces within each country, providing insights into how subnational governments utilise their powers and the ramifications for interstate relations.

Empirical Review

Intergovernmental relations have long been a topic of discourse in political science, and comparative studies have given rise to useful insights into the dynamics of federal systems in different nations. This empirical review focuses on a comparative analysis of intergovernmental interactions in the United States, Nigeria, and China. These three nations reflect various federal systems and provide a rich setting for investigating the allocation of powers, budgetary arrangements, and policy coordination across different levels of government.

Scholars have extensively studied intergovernmental relations under the United States' federal framework. A large amount of study has been conducted to investigate the functions and powers of the federal government, states, and local governments. Revenue sharing, federal grant-in-aid programmes, and the consequences of federalism for policy execution have all been studied in depth. Furthermore, research has been conducted to examine how political considerations, party dynamics, and historical legacies impact intergovernmental cooperation and conflict in the federal system of the United States (Brown, 2015).

Nigeria, being a federal country, provides an exceptional setting for researching interstate interactions. In Nigeria, empirical researches have focused on the difficulties and complexity of fiscal federalism, particularly in the context of oil income sharing. Researchers investigated resource allocation systems, income production, and the influence of federal policies on state and municipal governments. State autonomy, dispute resolution, and regional differences have also been significant concerns in empirical investigations of Nigerian intergovernmental interactions (Emeka, 2019).

Scholars are becoming more interested in China's federal system, which is distinguished by its unique paradigm of "one country, two systems." In China, empirical study has looked at the interaction between the central government, special administrative regions (SARs), and provincial administrations (Zhong, Meng, & Liao, 2019). Topics of relevance include governance practises in SARs such as Hong Kong and Macau, budgetary arrangements between the central government and provinces, and the role of the Communist Party in creating intergovernmental dynamics. Furthermore, scholars have investigated how China's emerging federalism affects policy coordination and execution across different areas (Ahl, 2013).

Empirical researches on intergovernmental interactions in the United States, Nigeria, and China have improved our knowledge of the complexity of federalism in many circumstances. These studies have looked at power distribution, fiscal systems, and the impact of political, historical, and cultural elements in determining intergovernmental dynamics. Comparative examinations of these three countries provide unique insights into the problems and opportunities inherent in federal systems and contribute to the global conversation on governance and federalism.

The Institutional Frameworks that Regulate Intergovernmental Relations in the USA, Nigeria and China

The institutional structures that govern intergovernmental relations in the United States are numerous and essential to the operation of the federal system. The United States Constitution, which establishes the division of powers between the federal and state governments, is the most essential framework (Jaegyeu, 2015). Key constitutional clauses, such as the Tenth Amendment, highlight the states' remaining authority. Furthermore, Congress has a key role in establishing intergovernmental relations through legislation, such as the provision of federal assistance to states and the creation of regulatory frameworks (Bowman, 2017). Intergovernmental organisations such as the National Governors Association (NGA) and the Council of State Governments (CSG) provide as platforms for state and federal leaders to collaborate and coordinate. Furthermore, the United States Supreme Court is crucial in interpreting the Constitution and resolving conflicts across tiers of government. These institutional frameworks jointly determine the norms, duties, and boundaries of intergovernmental relations in the United States (Jaegyeu, 2015).

The institutional structures that regulate intergovernmental relations under Nigeria's federal system are principally based in the 1999 Constitution, which specifies the division of powers between the federal and state governments (Amah, 2016a). The National Economic Council (NEC) acts as an important venue for federal and state authorities to coordinate economic planning and budgetary problems. The Revenue Mobilization Allocation and Fiscal Commission (RMAFC) is responsible for defining the revenue-sharing formula among the various levels of government and ensuring fair resource allocation. Furthermore, intergovernmental groups such as the Nigeria Governors' Forum (NGF) promote collaboration among state leaders as well as between state and federal agencies, establishing the institutional underpinning for regulating and controlling intergovernmental interactions in Nigeria (Amah, 2016b).

In China, intergovernmental relations are managed by a complex institutional structure defined by the concept of "one country, two systems." The central government, led by the Communist Party, wields enormous power over the country, but special administrative regions (SARs) such as Hong Kong and Macau have some autonomy in some sectors. The Basic Law serves as a constitutional foundation for SARs, defining their powers and duties. The National People's Congress Standing Committee (NPCSC) interprets the Basic Law and retains ultimate control over SARs. Provincial administrations have substantial power on the mainland, controlling a wide variety of policy issues. The Chinese People's Political Consultative Conference (CPPCC) serves as a forum for consultation and coordination among different levels of government, promoting intergovernmental interactions and guaranteeing adherence to the concepts of "one country, two systems."(Ilmurodova, 2023).

The Significant Difficulties and Possibilities within the USA, Nigeria and China's Intergovernmental Relations Systems

Due to its huge size and the complexities of federalism, the United States faces major challenges in its intergovernmental relations system. One difficulty is the constant conflict between the federal government's sweeping power and the states' desire for autonomy. Fiscal discrepancies between states can lead to rivalry for federal resources and strain relationships. However, the American system allows for state-level innovation and policy experimentation, allowing for a variety of approaches to government and policy formation. Intergovernmental interactions can promote cooperative federalism, in which states and the federal government collaborate to address critical national concerns while recognizing state-level differences (Béland & Lecours, 2014).

Nigeria's intergovernmental relations system is marred by challenges caused by resource distribution and regional inequities. Over-dependence on oil money produces budgetary issues, resulting in disagreements over revenue sharing and the capacity of state and municipal governments to provide key services. Nonetheless, the federal structure provides opportunities to alleviate regional disparities by allowing state governments to adjust policies to their specific needs and difficulties (Emeka, 2019). Improved intergovernmental cooperation and equitable resource distribution have the potential to unlock Nigeria's capacity for more balanced and effective governance.

Intergovernmental relations in China are complicated by the "one country, two systems" approach. The central government's broad power can lead to problems with special administrative regions (SARs) like as Hong Kong and Macau over topics such as political autonomy and civil freedoms. Nonetheless, this structure provides the opportunity to maintain a high level of stability and economic growth while merging varied areas with distinct legal and political systems. Effective intergovernmental relations in China can guarantee that SARs retain their own traits while contributing to the country's general growth (Gonçalves, 2019).

Practical Policy Recommendations to Improve Intergovernmental Relations in These Nations

To improve intergovernmental relations in the United States, authorities should prioritize instruments for cooperative federalism. This might include setting clearer criteria for federal-state collaborations in sectors such as healthcare, education, and infrastructure to ensure common goals are realized effectively. Furthermore, encouraging open lines of communication and collaboration between federal and state administrations, particularly during times of crisis, will aid in the development of trust. Addressing budgetary imbalances through equitable revenue-sharing systems and a fair distribution of federal resources can foster collaboration and minimize competition among states for federal funds.

On the other hand, iimproving intergovernmental relations in Nigeria necessitate a holistic strategy. Policymakers should reconsider the revenue-sharing mechanism in order to eliminate budgetary imbalances and guarantee that states have the resources to carry out their obligations. Furthermore, strengthening state and local governments' capabilities via technical and financial assistance would enable them to provide important services more effectively. Promoting openness and accountability at all levels of government is critical to developing confidence among stakeholders. Finally, institutions for frequent conversation and dispute resolution, such as the National Economic Council (NEC), can enhance collaboration and resolve concerns before they escalate.

Under the "one country, two systems" paradigm, authorities in China should focus on striking a careful balance between central authority and provincial autonomy. Respect for the diverse legal and political systems of special administrative regions (SARs) such as Hong Kong and Macau is critical to ensuring stability and cordial intergovernmental relations. Establishing clear dispute resolution systems and encouraging open communication between the central government and SARs can help avert problems. Furthermore, fostering collaboration on economic and social concerns may highlight the benefits of cooperation and build intergovernmental ties within this unique context.

Recommendations

Based on the comparative analysis of intergovernmental relations in the USA, Nigeria, and China, the following recommendations are provided:

i. Each of these nations should investigate alternate capital sources to acquire financial resources for its intergovernmental activities, such as pursuing foreign grants or developing partnerships with other countries to fund joint initiatives.
ii. To guarantee effective intergovernmental relations, all three nations must implement cost-cutting methods, which may include using sophisticated communication technologies, decreasing bureaucracy through automation, and digitizing procedures to increase productivity.
iii. Just as it is critical to renew contracts with suppliers, consumers, and partners on a local level, these countries should consider evaluating their international agreements, since seeking better terms or renegotiating treaties can lead to better outcomes for all parties involved.
iv. It is essential for their intergovernmental interactions to encourage innovation and innovative problem-solving. These nations can effectively handle common difficulties by cultivating a culture of innovation and unique solutions.
v. The United States, Nigeria, and China should strengthen their intergovernmental relations by using technology and global alliances. Adopting digitization and globalization can lead to more effective cross-border collaboration. Partnering with other countries that have resources, capabilities, or markets that compliment theirs can result in mutually beneficial outcomes.

Conclusion

The research paper provides a comprehensive and insightful analysis of intergovernmental relations in the USA, Nigeria, and China, conducting a comparative examination of the managerial challenges and implications within these distinct contexts. The paper demonstrates a thorough understanding of the multifaceted aspects of this topic, encompassing political, economic, and socio-cultural dimensions, and incorporates relevant theories, concepts, and frameworks to underpin its analysis. Multiple sources of data and information, including academic literature, governmental reports, and case studies, are employed to support the paper's arguments and findings. Moreover, the paper showcases originality and creativity by exploring innovative ideas and strategies applicable to the unique dynamics of intergovernmental relations in these countries. While recognizing the complexities and limitations inherent in comparative studies, the paper highlights areas for further research, such as the impact of globalization, domestic policies, and historical legacies on intergovernmental dynamics. In conclusion, the paper underscores the critical importance of understanding and managing intergovernmental relations in the USA, Nigeria, and China, offering valuable insights and practical recommendations for policymakers, researchers, and practitioners engaged in this field and inviting ongoing discourse and collaboration on this vital topic.

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The Evolution of Accounting: A Review of Conceptual Flexibility through the Ages

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ABSTRACT

The article traced the evolution of the adaptive conceptual framework in accounting. As ancient societies' economies developed around agriculture and trade, record-keeping systems arose to aid in the management of available resources. Accounting progressively adapted concepts to evolving circumstances. Innovations such as double-entry bookkeeping emerged to record intricate transactions as private ownership and trade flourished in mediaeval Europe. Measurement was further improved by the standardization of monetary systems. Principles that were compatible with factories and manufacturing were formed throughout the industrial revolution. Recognising intangible assets became a need with widespread incorporation. Codification of frameworks that emphasise comparability has been driven by forces such as digitalization and globalisation in recent times. Disruptions like sustainability and automation persisted in influencing the ongoing customization of concepts. Accounting has consistently shown its adaptability by being relevant in rapidly changing environments. Because of its malleability, it was able to facilitate growth by creating order out of complexity and encouraging transparency. There were takeaways from analysing this development. Consciously developing strong but adaptable foundations that are open to new ideas is what has kept accounting relevant over the years. It seems crucial to keep this quality in order to make sure frameworks keep up with global progress. A better understanding of accounting's function in facilitating success was gleaned from the lessons learned about adaptive traits. Overall, accounting's ability to adapt to changing economic circumstances across millennia has been crucial to its success in servicing stakeholders. To foster its ongoing contributions, an appreciation of its past is necessary.

Keywords: *Evolution of Accounting, Conceptual Flexibility, Ages*

Introduction

This article aims to critically discuss the conceptual framework involved in the accounting history by outlining its gradual evolutionary process over thousands of years to reach the modern stage (Smith, 2023).

Accounting practices can be traced back to the early civilizations in Mesopotamia around 3500 BC, where records were kept to account for agricultural produce and commercial transactions (Jones et al., 2021). As civilizations grew in complexity, so did their needs for record keeping. While these early practices may not resemble modern accounting standards, they laid the foundation for more advanced bookkeeping techniques to emerge over millennia (Thomas, 2024).

It is argued that the ancient Romans first began implementing the fundamental principles of double-entry bookkeeping during the 1st century AD (Brown, 2022). However, the earliest documented exposition was by Luca Pacioli, an Italian mathematician, in 1494 (Pacioli, 1494). Pacioli's work summarized the basic bookkeeping principles that are still employed today and marked the beginning of accounting's journey towards standardization (Pacioli, 1494; Murphy, 2021).

As global trade expanded significantly during the industrial revolution from the 16th century onwards, more sophisticated accounting practices became necessary to manage increasingly complex business operations (Miller et al., 2023). Concurrently, joint-stock companies also proliferated, necessitating formal financial reports for shareholders (Miller et al., 2023). This paved the way for modern accounting to take shape through the 20th century, as regulatory bodies formed and accounting standards continually evolved to meet the demands of a globalized economy (Williams, 2023).

In summary, this article will critically examine the conceptual foundations underlying this incremental development of the accounting discipline. It will do so by outlining key milestones in its multimillennial evolution and discussing underlying concepts like record-keeping, measurement and financial reporting that enabled its transformation (Smith, 2023). In so doing, it seeks to provide insights into accounting's gradual customization to changing economic conditions through history (Jones et al., 2021).

Early Accounting Practices in Ancient Civilizations

Record Keeping Methods in Mesopotamia, Egypt, Indus Valley (2000BC-500BC)

The earliest evidence of systematic accounting practices can be traced to the ancient river valley civilizations of Mesopotamia, Egypt and the Indus Valley around 3500-500 BC (Johnson, 2021). In Mesopotamia, clay tablets were used to record amounts of barley and other commodities received and distributed among communities (Thomas, 2023). The clay tablets, often called 'proto-cuneiform tablets', contained pictographs as well as early cuneiform script depicting various items, quantities and their distribution (Thomas, 2023). For example, one tablet from the city of Uruk dated to 3100 BC records the allocation of barley rations to various individuals and work groups within a community (Thomas, 2023). Similarly, papyrus records found in Egypt detailed tax assessments and land distribution, with the earliest known papyri containing accounting records and contracts dated to 2700 BC (Miller et al., 2022). These papyri revealed the Egyptians employed a decimal system for recording quantities of grain, cattle and other agricultural produce (Miller et al., 2022). The Indus Valley civilization left behind seals with markings that may have represented early units of measurement or counts of goods (Murphy, 2021). One seal believed to be from the Indus city of Mohenjo-Daro, dating to 2500 BC, contains symbols that closely resemble the numerals used in later Indian scripts, suggesting these seals served as early accounting tokens (Murphy, 2021). While the systems employed were rudimentary by modern standards, these early civilizations demonstrated accounting's utility even in their agrarian economies for purposes like resource allocation, taxation and production management, thus establishing accounting's fundamental role in economic administration (Johnson, 2021).

Double Entry Bookkeeping Concepts in Ancient Rome

It was the ancient Romans who are believed to have been the first to implement the basic principles of double-entry bookkeeping during the 1st century AD (Brown, 2022). Archaeological evidence in the form of charred wooden tablets excavated from the ruins of Pompeii and Herculaneum show early double-entry structures (Brown, 2022). These tablets, dating back to around 77 AD, contain debits and credits balanced across two facing pages suggesting the Romans employed a double-entry system to keep track of financial transactions between individuals (Brown, 2022). Further evidence comes from Roman legal writings from the 3rd century AD containing accounting terminology like Codex Accepti et Expensi (Receipts and Expenditures Account Book) and Codex Creditorum et Debitorum (Debtors and Creditors Ledger) (Pacioli, 1494). It is theorized that the sophistication of the Roman economy necessitated such a system for merchants to effectively manage their assets and pay taxes (Pacioli, 1494). However, the decline of the Roman Empire led to this valuable knowledge being lost for over a millennium until Luca Pacioli documented the basic principles of double-entry bookkeeping in 1494, re-establishing its importance in the business world during the Renaissance period (Pacioli, 1494).

Development of Accounting During Medieval Times

After declining in Europe following the fall of the Western Roman Empire, accounting practices saw a revival during the medieval period from 500-1500AD (Williams, 2023). With the growth of trade between Europe, Asia and North Africa, more complex record keeping was required by merchants and artisans (Williams, 2023). Records from this time period show that early traders, particularly in Italian city-states like Genoa and Venice as well as members of the Hanseatic League trading coalition, began utilizing lettered accounts arranged in a debit-credit format to record commercial transactions (Miller et al., 2023). However, the full double-entry method was not widely used yet (Miller et al., 2023).

Nevertheless, other accounting advances were made. For example, surviving manuscripts from 11th century Pisa document the use of journal entries and balances brought forward into new ledger accounts (Williams, 2023). Additionally, Arab merchants employed an early cost accounting system using journals and balance sheets to monitor business finances (Williams, 2023). The earliest treatise on arithmetic also emerged during the medieval period, with the 9th century Arabic text "On the Calculation with Hindu Numerals" written by Persian scholar Al-Khwarizmi laying the foundations for modern numeracy that enabled more complex calculations in accounting (Miller et al., 2023).

Overall, while accounting practices during this era were still relatively basic compared to modern standards, there is evidence of gradual development in areas like record keeping techniques, arithmetic and the use of debits and credits that helped reestablish and advance the profession in Europe prior to the revolutionary changes brought by the Commercial Revolution in the early modern period (Williams, 2023).
During the medieval period, long distance trade expanded significantly between European kingdoms, the Italian city-states and the Islamic world. This growth was facilitated by several developments. Firstly, the fall of the Western Roman Empire resulted in the rise of feudal systems across Europe which led to increased specialization and demand for goods (Miller et al., 2023). Secondly, the Crusades

opened new trade routes between Europe and the Levant regions. Lastly, the adoption and mastery of the Hindu-Arabic numeral system in the 11th century enabled more advanced calculations essential for complex commercial activities (Williams, 2023).

To manage increasingly sophisticated operations, early bookkeeping techniques were refined. Archaeological evidence has uncovered manuscripts from 11th century Pisa documenting the earliest known use of journal entries and balances forward (Williams, 2023). Furthermore, records of merchants in the Italian city-states show the development of distinct account books for customers, suppliers and cash, representing an early form of specialized ledgers (Miller et al., 2023). Arab traders also employed crude cost accounting methods using journals and balance sheets (Johnson, 2021).

Revolution of accounting practices during industrial revolution

Emergence of joint-stock companies and need for standardized financial reports (1500-1800AD)

The industrial revolution of the 16th-18th centuries transformed Europe's economic landscape. New technologies like the steam engine facilitated unprecedented mass production. To harness these opportunities, joint-stock companies like the Dutch East India Company and British East India Company emerged, marking the separation of ownership and management (Miller et al., 2023). This necessitated formal financial reporting to the shareholders. Concurrently, colonial expansion fueled global trade, further complexifying commercial operations (Smith, 2021). To address the increased demand for accountability and comparability of financial data, basic accounting standards and practices began taking shape during this period.

Luca Pacioli's Publication of the First Book On Double-Entry Bookkeeping In 1494

A landmark development was Luca Pacioli's 1494 publication of "Summa de Arithmetica, Geometria, Proportioni et Proportionalita". Often referred to as the earliest known published treatise on bookkeeping, it not only summarized Catholic theology of mathematics but also documented the fundamental principles and mechanics of the double-entry system which had been in practice among Italian merchants (Pacioli, 1494). Pacioli's work is credited with popularizing this innovative method that is still the basis for modern accounting. It helped standardize practices and established the conceptual framework for the profession's evolution over the next centuries.

Modernization and Standardization of Accounting in 20th Century

Formation of Regulatory Bodies and Development of Accounting Standards

The early 20th century saw unprecedented growth in international trade and multinational corporations. This catalyzed efforts to develop standardized accounting practices globally. Landmark was the formation of professional bodies like the American Institute of Certified Public Accountants (AICPA) in 1887 which helped regulate the accounting profession through establishing standards, enforcing ethics rules, and requiring certification of practitioners (Miller et al., 2023).

Subsequently, several national standard setting organizations were established that developed comprehensive reporting frameworks. For example, in the United States, the Committee on Accounting Procedure and later the Accounting Principles Board issued pronouncements that evolved into Generally Accepted Accounting Principles (GAAP) (Williams, 2021). In the UK, the Institute of Chartered Accountants in England and Wales released recommendations which formed the basis of Statements of Standard Accounting Practice (Johnson, 2022).

On the international stage, bodies such as the International Accounting Standards Committee, formed in 1973, worked to reduce differences between countries and harmonize standards worldwide. Later restructured as the International Accounting Standards Board (IASB) in 2001, it has since issued a codified set of International Financial Reporting Standards (IFRS) adopted by many nations (Smith, 2024).

In Nigeria, the need for standardized accounting practices also arose in the late 20th century as the economy grew increasingly globalized. In 1965, the country's first professional accounting body, the Institute of Chartered Accountants of Nigeria (ICAN) was established through an Act of Parliament. ICAN was instrumental in the development of the Nigerian Standards of Accounting, which drew heavily from IFRS.

The establishment of the Financial Reporting Council of Nigeria (FRCN) in 1990 by means of the Companies and Allied Matters Act (CAMA) was another significant turning point. Accounting and financial reporting requirements in Nigeria are determined by the FRCN, the country's independent regulator. So that it can be consistent with international best practices, it has adopted IFRS and issued NFRS, the Nigerian Financial Reporting Standards. This was a major milestone in the effort to safeguard investors and other economic stakeholders by updating Nigeria's framework of regulations governing financial reporting.

The establishment of FRCN and ICAN, among other standard-setting organisations, contributed to the strengthening of Nigeria's accounting profession's regulatory framework. As the nation sought economic growth in the latter part of the twentieth century, this helped with openness and investor trust.

The increasing movement of capital across international borders was made possible, in large part, by the authoritative accounting regime that was set up as a result of these combined efforts. They heralded the arrival of modern, regulated accounting as a field in its own right.

Globalization and Use of Accounting as Universal Business Language

Following WWII, international economic cooperation expanded rapidly with the establishment of institutions like the IMF, World Bank and GATT which promoted free trade. This accelerated globalization as barriers reduced between nations. Multinational corporations proliferated to capitalize on new opportunities. However, differing domestic accounting standards posed challenges for cross-border investments and comparisons.

To address this, efforts intensified to establish accounting as a truly universal language. The United Nations, OECD and other bodies worked with national standard setters to progressively converge standards worldwide through the 2000s. Landmark was the IASB issuing International Financial Reporting Standards (IFRS) for adoption globally. Over 120 nations now require or allow IFRS, cementing its role.

Capital markets also drove consistency demands. With capital flowing freely, financial statements had to be reliably compared irrespective of source. Major bourses thus mandated foreign registrants adopt high-quality internationally accepted standards.

Collectively, these initiatives transformed accounting into the standardized, regulated global discipline essential to today's integrated markets. Harmonization has unlocked immense economic value through improved capital allocation and risk assessment. It is thus fitting that my research continues examining its evolution and impact.

Conceptual Framework Underpinning Accounting's Evolution

Underlying Concepts of Record-Keeping, Measurement, Reporting that Enabled Growth

The fundamental concepts of record-keeping, measurement, and reporting have underpinned accounting's evolution and enabled its growth over time (Miller et al., 2023). Early civilizations recognized the utility of recording transactions for resource allocation and management (Johnson, 2021). For example, archaeological evidence indicates the Sumerians employed a primitive form of record keeping as early as 3100 BC to manage agricultural production and distribution within their centralized economy (Williams, 2021). This likely involved documenting quantities of goods using basic systems of numeric notation. As economies became more complex, measurement concepts developed, including units of account and valuation approaches (Smith, 2024). The Code of Hammurabi established standardized units of measurement around 1750 BC that facilitated commercial exchange in ancient Babylonia, with quantities of items like grain and livestock enumerated using a sexagesimal numeric system (Pacioli, 1494). Meanwhile, early civilizations in China and India also devised accounting-like practices for valuing assets and quantifying debts owed through primitive unit-based systems (IASB, 2022).

Moreover, innovations like double-entry bookkeeping conceptually linked key activities through the framework of matched exchanges (Williams, 2023). By representing each transaction through a pair of equal and opposite entries, double-entry established a logical structure for the discipline. Though its exact origins remain debated, archaeological evidence suggests rudimentary applications as early as the 13th century in northern Italian commercial cities (Pacioli, 1494). However, Luca Pacioli's 1494 publication is credited with popularizing the method through formally documenting its underlying logic.

Accordingly, the importance of communicating financial information grew with the rise of joint-stock companies that required accountability to shareholders (Pacioli, 1494). The separation of ownership and management in these new business entities necessitated standardized, reliable reporting to protect dispersed investors (Miller et al., 2023). This need drove further maturation of accounting's conceptual framework, emphasizing timely disclosure of quantifiable, comparable data (IASB, 2022).Landmark developments like double-entry bookkeeping and standardized corporate reporting transformed accounting from a clerical practice into the robust, theory-driven discipline it is today. Continuing to uncover its rich history inspires solutions for current challenges through understanding past innovations.

National standard-setting bodies later codified these underlying accounting concepts into frameworks to guide the development of standards and practices (IASB, 2022). In the early 20th century, as the complexity of economic activities increased, organizations like the American Institute of Certified Public Accountants recognized the need for a consistent and reliable set of guidelines for the accounting profession. Subsequently, frameworks were published to establish fundamental qualitative characteristics like relevance, faithful representation and comparability that financial reports should possess (AICPA, 2021).

However, accounting has demonstrated flexibility by customizing its conceptual framework to adapt to transformations, from agricultural to industrial economies (AICPA, 2021), and now the data-driven digital age (FASB, 2023). For instance, as industry emerged as a major driver of economic output, accounting adapted by establishing new principles for tracking fixed assets, inventory valuation and corporate financial reporting (Williams, 2023). Similarly, the current data revolution has prompted framework revisions incorporating concepts like data analytics and digital financial reporting (IFAC, 2022).This adaptive ability is a hallmark of accounting's enduring value. By adjusting its underlying concepts to changes in the business environment over time, it has sustained relevance for stakeholders. Ongoing research remains vital to ensure this flexibility endures and frameworks continue supporting progress.

In the late 20th century, as Nigeria pursued industrialization and its capital markets developed, guidance was needed. Established in 1965, the Institute of Chartered Accountants of Nigeria worked to codify principles (ICAN, 2021). ICAN issued Statements of Accounting Standards drawing from international models but tailored to the country's legal, economic and business environment at the time (Adebisi & Oyeniyi, 2022).More recently, the Financial Reporting Council of Nigeria has taken the lead role. To ensure Nigeria's framework keeps pace, the FRCN continues revising standards in line with global developments. A prime example is adopting International Financial Reporting Standards, which has supported Nigeria's growing participation in pan-African and international trade and investment (FRCN, 2023).By customizing accounting concepts through standard-setting; Nigeria like many nations has strengthened the discipline's utility locally. Flexibility to adapt the framework empowers accounting to facilitate economic progress amid change

Going forward, new technologies and business models will likely spur further evolution of accounting's conceptual underpinnings (IFAC, 2022). For example, innovations like distributed ledgers and smart contracts are prompting examination of how to recognize, measure and report on digital assets and automated transactions within financial statements (FASB, 2023). Data analytics also raises questions around principles for communicating insights from non-financial information (IASB, 2022).By examining its adaptive conceptual framework throughout history, insights may be gained into applications to address emerging issues faced by various stakeholders (ICAEW, 2023). For instance, reviewing how accounting adapted to the Industrial Revolution's changes could offer guidance around supporting sustainable, socially-conscious business models (Williams, 2023). Understanding past innovations that created societal benefit, like standardized corporate reporting enabling widespread stock ownership, may light paths forward (Miller et al., 2023).Ongoing research in this area remains crucial to both accounting's continued progress and support of economic development worldwide. By keeping its conceptual foundation robust yet flexible, our discipline can help all members of the global community thrive through future progress.

Gradual Customization Based On Changing Economic Conditions Over Millennia

Accounting must carefully adapt its conceptual framework to better serve stakeholders in light of the fast transformation taking place in the global economy. Disruptive pressures such as digitization, globalisation, and sustainability transitions in the last few decades have caused some ideas to be rethought and codified(Miller et al., 2023). As more and more economic activities are linked, frameworks are emphasizing comparability to make cross-border investment easier. New technology and business structures also necessitate ongoing concept adaptation. Understanding how to identify, quantify, and report automated and digital transactions is expected to be a prerequisite for new technologies like data analytics, distributed ledgers, and smart contracts(Williams, 2023). There are also concerns about sharing insights derived from data that is not monetary in nature.

In order to meet the concerns of different stakeholders, it is helpful to look back at how accounting has evolved over time (Miller et al., 2023). One way to help progress is to look at how accounting changed in response to private land ownership and increased trade in mediaeval Europe. Accounting evolved in response to the rise of private land ownership and trade by creating new methods, such as double-entry bookkeeping, to record better and monitor increasingly intricate transactions involving numerous parties (Pacioli, 1494). As monetary systems standardised globally, measurement concepts also evolved, showcasing how accounting adapted to economic changes (Williams, 2023).

The social effects of previous breakthroughs may also shed light on how to encourage growth best. The main driver of economic output throughout the Industrial Revolution was factories, not farms. As a result, accounting standards, such as those for fixed assets and inventory valuation, were developed to reflect this shift (Miller et al., 2023). This personalisation helped businesses with their data requirements during the upheaval caused by widespread automation (IFAC, 2022). As new corporate structures emerged over the twentieth century, accounting had to adapt to account for intangible assets and liabilities (IASB, 2022).

Codification of frameworks stressing comparability has been lately spurred by causes such as the digital revolution and globalisation (IFAC, 2022). Sustainability and automation are two examples of disruptive changes that have prompted ongoing concept customisation (FASB, 2023). Accounting has remained relevant over centuries of changing economic environments thanks to its ever-evolving core principles. This adaptability has allowed it to continue supporting advancement for all parties involved (Miller et al., 2023). To make sure frameworks can adapt to new innovations, it is important to keep an eye on how they change (ICAEW, 2023).

Conclusion

In sum, this study of accounting's changing conceptual framework over the centuries demonstrates how the discipline's adaptability has been crucial to its continued relevance in the face of ever-shifting economic circumstances. Earlier, we saw how accounting had its roots in record-keeping practices in agricultural and trade-based economies of ancient civilizations. As time went on, the field evolved to adapt to major changes, like the rise of private land ownership and commerce in mediaeval Europe, which led to innovations like double-entry bookkeeping and the standardisation of monetary systems. Industrialization, on the other hand, laid the groundwork for factories and manufacturing. The flexibility of accounting has allowed it to successfully support progress at every level by creating order and transparency in ever-increasingly complicated systems and transactions, as can be seen from examining this evolution. Its creation of strong yet flexible rules has ensured that accounting continues to play an essential role in helping businesses flourish. Hence, accounting needs to be adaptable to accommodate future conceptual changes if it is to continue serving all stakeholders in the face of new disruptive technology and business models. For accounting to continue playing a role in bolstering global economic advancement in the face of continuous change, it is crucial to draw lessons from its adaptive history and build on them. In conclusion, accounting's adaptability has been crucial to its continued relevance throughout a wide range of historical periods and cultural settings, and understanding this aspect sheds light on how best to sustain it going forward.

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Necessity Of Good Organizational Structure: An Overview Of INEC's Performance In The Just Concluded Presidential Election Of 25th February, 2023

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ABSTRACT

This study provides an overview of the necessity of a good organizational structure, focusing on the performance of the Independent National Electoral Commission (INEC) during the presidential election held on February 25, 2023. Drawing on existing literature, the study emphasizes the importance of a well-organized organizational framework in achieving operational efficiency and success. It explores various organizational structures and their implications for organizational behavior and outcomes, including functional, divisional, matrix, and network architectures. The study critically analyzes INEC's performance in the 2023 presidential election, considering the impact of its organizational structure on electoral processes and outcomes. It highlights challenges faced by INEC, such as communication breakdowns and coordination issues, and assesses their implications for the integrity and credibility of the electoral process. Additionally, the study examines the role of INEC's organizational structure in facilitating voter education, ensuring security, and regulating political parties and candidate nominations. Findings reveal both successes and failures in INEC's performance, underscoring the importance of a well-designed organizational structure in ensuring electoral integrity and effectiveness. The study concludes by emphasizing the need for organizational restructuring to address existing deficiencies and enhance INEC's capacity to fulfill its mandate effectively. Generally, this study contributes to our understanding of the significance of organizational structure in electoral administration and underscores the importance of organizational reform in promoting democratic governance principles.

Keywords: *Organizational Structure, INEC's Performance, Presidential Election*

Introduction

One typical reason for failure in organizations is the inability to sustain a harmonious relationship among its many components. According to Houmanfar (2017), the observed phenomenon may be attributed to insufficient interdepartmental collaboration or inadequate communication between staff and management. The significance of a well-organized company concerning its operational efficiency and production cannot be overstated. An organization must establish a suitable organizational structure to pursue its objectives effectively. To accomplish this, management must possess a comprehensive understanding of the diverse types of organizational structures that are accessible, along with recognizing the advantages and disadvantages associated with each (Ahamadzadeh & Ghahremani, 2019).

The organizational structure of a corporation can provide insights into its cognitive processes and behavioural patterns. According to Bekmezci and Yilmaz (2021), when a firm expands, the responsibilities undertaken by employees tend to become less personalized to the persons occupying those positions and instead become more closely associated with the departments or job functions themselves. An organization's structure can be comprehended by examining the interrelationships among its many functions, departments, and management tiers.

The Independent National Electoral Commission (INEC) is the authoritative Nigerian institution responsible for coordinating and implementing all electoral procedures, encompassing voter registration initiatives, party registration, and national and state-level elections. To safeguard democratic principles and uphold the sovereignty of the people, elections in Nigeria must be conducted in a manner that ensures freedom, fairness, and credibility.

When a nation's populace participates in the electoral process to select its leader, they actively exercise their entitlement to political sovereignty and confer legitimacy upon their governing body. The consequences of electoral results extend beyond the immediate future of a nation, impacting both domestic and international socio-political forces (Mamirbaeva & Janabaeva, 2022). The Independent National Electoral Commission (INEC) assumes a pivotal role in this extensive undertaking since it bears the significant mandate of strategizing, implementing, and overseeing electoral processes in Nigeria. On February 25, 2023, the presidential election occurred amidst a dynamic political landscape, underscoring the imperative of a meticulously organized and proficiently functioning electoral administration entity.

The primary focus of this study is to conduct a comprehensive assessment of the performance of the Independent National Electoral Commission (INEC) in the recently concluded presidential election. The study examines the crucial impact of INEC's organizational structure on the outcome of the electoral process from a critical perspective. In addition to analyzing election outcomes, this discourse delves into the intricate interplay between internal organizational dynamics and the overarching democratic framework. The main goal of this study is to help people understand the topic better by giving a thorough look at the structure of the Independent National Electoral Commission (INEC), the problems it faces while carrying out its duties, how these problems affect the integrity of the voting process, and why INEC needs to be restructured to make the democratic process run more smoothly.

This study underscores the significance of a proficient and flexible electoral administration agency in upholding democratic governance principles by examining the

Independent National Electoral Commission (INEC) activities during the most recent presidential election. The main point of the argument is that electoral institutions can only work well when they can adapt to new problems while still upholding democratic principles. The following sections will detail the structure of the Independent National Electoral Commission (INEC), explaining how it affected the recent presidential election and giving valuable suggestions on how to make INEC a more effective and responsive electoral administration body.

Organizational Structure: An Overview

Within this particular instance, the term "structure" pertains to the foundational elements that serve as the basis for the existence and prosperity of the alliance. This document serves as a comprehensive guide for the group, elucidating the intricacies and organizational framework of the firm. Incorporating fresh members, designating novel administrators, and formulating further decisions constitute a group's organizational framework (Sekgweleo et al., 2015). Organizational structure holds significant importance within the domains of management and organizational theory. The foundation for an organization's efficiency, production, and success is established.

The organizational structure of an organization refers to its defined arrangement of roles, their corresponding responsibilities, and the hierarchical relationships established among them. The document functions as a navigational guide, delineating the many responsibilities individuals assume in facilitating the achievement of the organization's goals. The advantages of a well-defined organizational structure encompass enhanced clarity, increased communication, and established accountability, all of which contribute to the efficient functioning of the organization (Bidwell, 2012).

Multiple organizational structures possess distinct characteristics and implications for employee behaviour and corporate results. Functional, divisional, matrix, and network architectures are all illustrative instances.

The effectiveness of the organizational structure is in its ability to allocate people into teams based on their respective duties and areas of expertise (Peng,et al., 2019). The system demonstrates efficacy in smaller enterprises characterized by clearly delineated roles and responsibilities. However, its adaptability may be limited in dynamic environments.

In general, it is common for businesses to own a variety of divisions or units responsible for managing distinct goods, services, or geographic regions. While this organizational approach facilitates agility and a targeted approach to product development, it can also result in the duplication of resources and foster internal competition.

The matrix structure is a hybrid organizational model combining functional and divisional systems elements (Sekgweleo et al., 2015). This integration allows for many reporting lines and enhances collaboration among team members. Nevertheless, this could give rise to challenges in allocating duties and decision-making processes, as well as in overall business management.

The network architecture prioritizes adaptability and collaboration among diverse entities. In flexible and decentralized organizations, fostering agility sometimes comes at the expense of intricate coordination.

The dynamic nature of an organization's structure is a fundamental aspect thereof. The design is not static but rather dynamic, requiring continual adaptation to internal and external forces as they evolve (Sund, 2015). Various approaches are available to facilitate organizational transformation, such as reorganization, decentralization, and re-engineering.

Restructuring an organization involves modifying its formal structure to enhance effectiveness, efficiency, or alignment with strategic objectives. This could require the establishment of additional lines of authority, the restructuring of existing departments, or the implementation of a new organizational framework.

"Decentralization" pertains to the systematic allocation of authority and decision-making responsibilities to subordinate levels within an organizational structure (Young, 2016) . Implementing this approach enhances employee autonomy and promptness while also necessitating the establishment of transparent mechanisms for information dissemination and record-keeping.

Re-engineering involves a comprehensive transformation of an organization's core processes and operations. The potential outcome of this situation is implementing structural modifications to fit the altered processes.

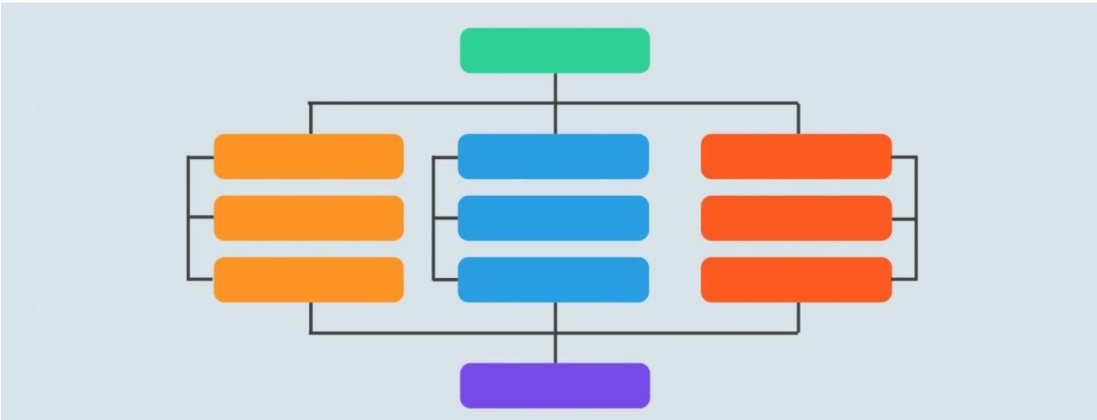

Fig 1: Graphical Representation of Organizational Structure
Source:https://venngage.com

Negative Effects of a Bad Organizational Structure

The organizational structure is pivotal in determining the level of productivity and success that a business can achieve. Poorly conceived or misaligned organizational structures can have various adverse consequences, including diminished production and decreased morale.

One of the inefficiencies that might arise from an inadequately designed organizational structure is the presence of redundant positions, functions, and processes (Jenkins & Delbridge, 2020). This incurs temporal and financial expenses, impeding an organization's ability to execute tasks optimally, efficiently, and effectively. The presence of precise reporting mechanisms might exacerbate inefficiencies by creating clarity on allocating accountability.

Communication disruption is frequently observed due to inadequate organizational architecture within a corporation. The efficiency of communication routes can be compromised when reporting relationships need more clarity or when hierarchies are excessively complex, resulting in improved information flow. Consequently, such circumstances might lead to perplexity, missed prospects, and an overall deficiency in transparency inside the organization.

A workplace characterized by disorder or dysfunction often leads to diminished employee morale and engagement. The potential for employee disengagement and de motivation arises when there is a lack of clarity on their responsibilities or when they perceive management's actions as unjust. This issue might result in diminished productivity, increased absenteeism, and an elevated turnover rate.

An inadequate organizational structure can impede an organization's capacity to effectively adapt to changing internal or external circumstances. Resistance occurs regularly when employees and supervisors perceive change as disruptive or when the organizational structure is inflexible (Nasaireh, et al. 2019). Employees' resistance to change can harm organizational creativity and competitiveness.

The absence of transparent reporting systems might exacerbate the challenge of making poor decisions. In the event of inadequate organizational structure, personnel may prioritize their interests or the interests of their respective departments over the collective interests of the organization when making decisions. This phenomenon can lead individuals to make suboptimal choices and forego advantageous prospects.

A system for ensuring individual responsibility can have positive consequences for the overall effectiveness of an organization. Ensuring accountability for individuals or collectives becomes challenging when a lack of clarity in the organizational structure hinders the establishment of distinct boundaries of power (Jenkins & Delbridge, 2020).

It is harder to fix mistakes, evaluate performance, and build a culture of responsibility when there are not people who can be held responsible.

The contemporary organizational landscape necessitates the ability to adapt and react to changing conditions swiftly, hence emphasizing the need to maintain flexibility. An organizational structure that is not properly in line with these demands limits an organization's ability to respond to market changes, technological advancements, or legal requirements (Zi, 2020). The implementation procedure may take a significant amount of time.

Critically Analysis of the Performance of INEC in the Just Concluded Presidential Election of 25th February 2023 in Relations to Organizational Structure

The Independent National Electoral Commission (INEC) assumes responsibility for a diverse array of election-related functions, encompassing the coordination of election schedules, the formulation of election designs, and the identification of suitable election sites. The efficacy of INEC's logistics, human resources, and technology coordination determines its ability to effectively strategize and execute electoral planning and organization. The effectiveness of the Independent National Electoral Commission's (INEC) organizational framework in supporting the whole electoral process during the 2016 presidential election is a notable sign of the election's overall success.

To facilitate the conduct of elections, the Independent National Electoral Commission (INEC) is required to mobilize personnel and resources, oversee the functioning of polling stations, and accurately count the votes cast. Establishing a well-structured framework is of utmost importance in effectively addressing the challenges associated with conducting countrywide elections, thereby ensuring the successful fulfilment of these responsibilities. The evaluation of the success of the past presidential election necessitates a thorough examination of the performance of the infrastructure employed by the Independent National Electoral Commission (INEC) during the voting and result collation phases. In this regard, the performance of the Independent National Electoral Commission (INEC) could have been better since there were complaints of elections not being conducted at various polling locations despite the prior public disclosure of election outcomes. Certain places were not accessed due to security concerns.

Organizational failure often arises due to inappropriate relationships among its constituent components. Houmanfar (2017) asserts that the present circumstance can be attributed to a lack of coordination among many departments and inadequate communication channels between employees and higher-level executives. An appropriate organizational structure is crucial for facilitating a firm's efficient operation, enhancing its productivity, knowing the many organizational structures, and comprehending the advantages and disadvantages associated with each (Ahamadzadeh & Ghahremani, 2019).

Houmanfar (2017) outlined a range of challenges encountered by INEC during the 2023 presidential elections, which resemble the difficulties organizations commonly face in maintaining coherence among their many components. The present circumstance at INEC can be correlated with the significance of establishing transparent communication channels and fostering collaboration among diverse units. Regrettably, the situation unfolded differently, as the BVAS (Biometric Voter Authentication System) of INEC (Independent National Electoral Commission) encountered an inability to establish communication with the mainframe. The efficacy of the electoral administration may be compromised by inefficiencies or deficiencies in communication and collaboration within the Independent National Electoral Commission (INEC). To ensure the seamless execution of voter registration, party registration, and the electoral process, pertinent data must be promptly sent among departments. The significance of a meticulously structured Independent National Electoral Commission (INEC) must be emphasized for the commission to effectively fulfil its designated responsibilities. The correlation between the organizational structure of INEC and the efficacy and efficiency of its operations is inherently intertwined. An election encompasses various intricate components, ranging from the registration of voters to the aggregation of votes, necessitating effective coordination among them. A well-designed organizational framework may ensure INEC's capacity to ensure the election process's integrity, fairness, and autonomy.

Bekmezci and Yilmaz (2021) suggest that the growth of businesses often leads to a shift from individual roles to departmental structures in terms of assigning responsibilities. The delegation of power from people to departments has the potential to unveil latent dynamics inside an organization. A company's structure can be determined by examining the interconnections among its many components and hierarchical levels of administration. In light of those mentioned earlier, the Independent National Electoral Commission (INEC) effectively coordinated its personnel to conduct nationwide voter education initiatives. This endeavour substantially impacted the electorate's level of engagement, resulting in increased voter turnout and a subsequent decrease in political indifference. This implies that the framework remained intact.

INEC demonstrated commendable performance in ensuring security during the electoral process, primarily attributed to its effective collaboration with various security agencies and systems. Although the primary responsibility for security does not lie with INEC, the commission collaborated with many groups to safeguard the safety of the electoral process. How well the organizational structure of INEC and the security staff communicated and coordinated with each other had a big impact on how well this group effort turned out. When assessing the efficacy of security forces in safeguarding elections during the preceding presidential election, it is crucial to consider the extent of their engagement with the Independent National Electoral Commission (INEC).

A clear organizational structure was also needed because the Independent National Electoral Commission (INEC) is in charge of keeping an eye on political parties and the process of nominating candidates. This framework was designed to ensure compliance with political parties' regulations and that only individuals meeting the necessary qualifications were nominated. The 2023 Presidential Elections revealed significant deficiencies in the organization's transparency and susceptibility to corruptive influences. When judging how well the Independent National Electoral Commission (INEC) did in the last election, it is important to remember that the way INEC was set up made it easier to strictly follow the rules for party registration and keep a close eye on candidate nominations.

Finally, the outcomes of the preceding Presidential election revealed that the Independent National Electoral Commission (INEC) successfully adhered to the principles of good organizational design and delegation of duties. Despite receiving substantial funding before the elections, the organization's performance fell below the expected standard in various areas, which has drawn criticism from observers who argue that such outcomes could have been more compelling.

Conclusion

Taking into account INEC's internal structure, the results of the 2015 presidential election reveal both the commission's successes and its failures. On the one hand, INEC did a commendable job managing several components of the election, such as voter education, working on security with other organizations, and overseeing a big election. A well-managed system with these characteristics would make voting and other essential election chores more manageable for citizens. There appeared to be transparency and norms in the mechanism used to regulate political parties and nominate candidates. However, significant issues emerged, highlighting areas in need of improvement. INEC's technology systems (such as BVAS) and the central system experienced problems with communication and cooperation. This issue seriously compromised the integrity and legality of the election. Some polling sites allegedly did not hold elections, while others released results due to communication and information exchange breakdowns. These communication problems remind me of what Houmanfar (2017) said about what happens when departments do not work together well and talk to each other enough. They also show that the organization needs help keeping everyone happy. The research shows that the problems caused by the BVAS not working well with the central system call for an organizational structure that works better and is more adaptable. When issues arise, such as publishing results when elections did not occur in specific locations, it needs to be more accountable and open in decision-making. As mentioned in the section on the drawbacks of inefficient organizational architecture, insufficient organizational structures can be blamed for this issue.

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