

**IMPACT OF ELECTRONIC MANAGEMENT ON THE PERFORMANCE
OF EMPLOYEES IN PUBLIC ORGANIZATIONS: A STUDY OF
NASARAWA STATE UNIVERSITY, KEFFI NIGERIA**

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DECLARATION

I hereby declare that this project has been written by me and it is report of my research work. It has not been presented in any previous application for Master Degree. All quotations are indicated and source of information specifically acknowledged by means of references.

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CERTIFICATION

This Project, “Impact of Electronic Management on the Performance Employees in Public Organizations: A Study of Nasarawa State University, Keffi Nigeria” meets the regulation governing the award of Master of Business administration (MBA) Degree in Management of the School of Postgraduate Studies Nasarawa State University, Keffi, and its Contribution to Knowledge.

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DEDICATION

This project work is dedicated to God Almighty for his love and protection throughout my stay in the university and also to my beloved family.

ACKNOWLEDGEMENTS

I give praises to Almighty God, The Most High, The Most Merciful, for seeing me through my academic challenges and in my entire life. I say may His name alone be praised. Amen. I also wish to express my profound gratitude to Dr. (Mrs.) R. A. Andah, my Project Supervisor; for his constructive criticism and jovial attitude, for effective supervision and direction he provided during the project writing. I thank you Sir. May the Almighty God you and your family, Amen.

I want to thank the Head of Department, Business Administration and Dean, Faculty of Administration, Nasarawa State University, Keffi, Prof. B. E. Barde and other Lecturers in the Department of Business Administration. Your guidance and encouragement will never be forgotten. I express my sincere gratitude to my darling wife and children and parents for their prayers, moral and financial support in my academics and whole life. I pray that God will grant them long life and good health to enjoy the fruit of their labour on me. Amen. My sincere appreciation goes to my Colleagues and Course Mates for their contributions towards my academic success and also to all my friends and well-wishers; may God bless you all. Amen. A great expression of appreciation goes to the Central Bank of Nigeria for the privilege granted me for further studies; I appreciate sincerely.

ABSTRACT

The business environment today is competitive such that innovation strategy has become the essential key to a firm obtaining a dominant position as the understanding of strategic innovation management practices leads to an improved organizational performance signifying its importance in institutions of learning. In Nigeria, the universities have emerged as one of the major and vital service industries, which affect lives of several people in the country and all over the world. The impact of electronic management on the performance of employees in public organizations in Nigeria with focus on Nasarawa State University, Keffi. The descriptive survey research design was adopted for the study. The population of the study consists of management staffs at the strategic and operational level where a population of 87 which was chosen as our sample size. A structured questionnaire was administered which gave a response rate of 85.4%. The instrument was validated and the Cronbach's Alpha reliability for the major constructs. The data gathered was analyzed through descriptive, linear and multiple regression analysis. The findings revealed that there is a positive and significant relationship between electronic management on the performance of employees in public organizations ($R = 0.79.3$, at $p < 0.05$). The model R^2 (coefficient of determination) was 0.629, constant value (alpha) of 4.212, the coefficient of independent variable (beta = 0.764) and F-Value yielded 626.633. Electronic management had significant effect on employees performance and this effect was statistically significant at ($R = 0.768$, $R^2 = 0.589$, $p < 0.05$). There is also a significant and positive relationship between employees performance and electronic management ($R = 0.634$, $R^2 = 0.402$, $p < 0.05$). A positive and significant effect was established between organizational performance and the use of electronic management in public organizations $R^2 = 0.725$, $R = 0.525$, $p < 0.05$. Innovation strategies have been shown to be vital to boosts the output of organizations and the study has recommended that public organizations should adopt electronic management system strategies to increase employees' performance, which together will lead to their increased organizational performance.

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CHAPTER ONE

INTRODUCTION

1.1 Background to the Study

The human communities are living the information age now due to the revolution of information technology and knowledge burst because of the modern communication networks around us either as community, organization or a nation. It is the world of knowledge and information technology now, and what we see now of practical and scientific achievements in the different aspects of life have one main cause in common which is the availability of information and its technical methods that helped eliminate the time and place barriers allowing innovation towards better future of the Nigeria society (BelQasem, 2014). The information transformation in light of the economic, political, social, and technical variables participated in achieving a basic and qualitative change in the environment of the public and private business institutes as a vital instrument and one of the institutes' resources to achieve the strategic and relative competitive advantage, develop the institutes, enhance the quality of work, and implement the work strategies and operation management efficiently in the various activities practiced by the institutes on the ground (AlTaei, 2009, AbuAloush, 2015).

The efficiency of the management depends on the quality of the managerial decisions it makes which has great importance compared to other managerial practices, and it is considered the backbone of the management, that's why the correct information is needed to help the management in making the decisions in the right form and time to deal with the work challenges and its consequences, and accelerate the procedures and facilitate

accessing the services provided by the management, so the customer care would not be an unavoidable evil in the society (Badreddin, 2015, Irtameh et al, 2016). The 21st century witnessed huge steps in the increasing use of the different technological instruments including the modern technologies of information and communication, this digital and information revolution represents a chance for the small and medium organizations to make a large step toward developing its innovative and creative potential and integrate into the international virtual economy, applying the instruments of this modern technology is necessary to make the best use of its efficiency and processing speed to give the desired results in a short time without the mistakes done by the human in his changing and unstable environment (AlKhawaldeh & AlHunaiti, 2008) (Sommer & James, 2004, abualoush et al., 2017).

Due to all that, the organization considers information technology and organizing the information as a necessary requirement to overcome the increasing challenges faced, and avoid the recession that could lead to losing some of the market share if it didn't keep up with the new developments in the different fields. It became common and usual to do many applications in the different functions of the organization such as productive, marketing, commercial and others like; budgeting, following the receiving and paying accounts, users management, stock management, production planning among others, using computers in a short period of time, so organization management doesn't depend on intuition and prediction, but depends on scientific methods. This intervention will list some software and will also focus on the problems facing the users of these software especially the needed database which the user can't obtain, and will try to focus on some

of these software that is rich in its content and illustrate how to use it in the applied aspect in the decision making process in the small and medium organizations (BelQasem, 2014). The bane of public sector financial mismanagement in Nigeria since the oil boom years a period under which there existed structurally weak control mechanism, which create a variety of loopholes that have tended to facilitate and sustain, corrupt practices. This is coupled with the fact that there is a near total absence of the notion and ethics of accountability in the conduct of public affairs in the country which the modern technology has helped to reduce and is still (Bello, 2001).

Business organizations today find themselves operating in a highly competitive world characterized by among other things multiple stakeholder interests, increased regulations, demand for new or superior products, innovations, new entrants in the market, increased local and international labour movements and changing technology just to name a few (Albert et al., 2011). All these aggregated together with the firm internal characteristics, such as, size and complexity ultimately affect its performance and competitive positioning in the market. As a result internal service providers, such as, human resource (HR) function have been forced to reexamine their own competencies in the light of a dramatic increase of organizational demands on them (Gloet & Berrel, 2003).

Evidently, businesses must find and adopt newer and more effective ways of measuring and managing their performance on a regular basis (Richard *et al.*, 2011). According to Robert Kaplan (2003), professor at Harvard Business School: “Each organization must create and communicate ways to measure performance to reflect its unique strategy.” Therefore, it follows that the first condition necessary to improve and achieve excellence

in business is developing and implementing a system for measuring performance of the organization. With the benefit of the rapidly evolving technology, e-performance management systems are gaining currency in many organizations. In Nigeria, several organizations are adopting e-performance management systems which is one of the major components of the Human Resource Information System (HRIS).

According to Block & Geoffrey (2008) cited in John, *et al*, (2014), financial control is defined as the procedures designed to protect assets and ensure that all financial transactions are recorded to prevent and reduce errors and fraud. Accountability is important for effective performance of the public sector because of the value and its significance to the nation economy and employment generation as increase in income of the country and beyond.

With the age of globalization, government organizations around the world are faced with the challenges in the new century of complex governance from both internal and external environments. The spill-over effect of functions, the linking effect of issues and the involving of pluralistic actors have appeared in a number of new public issues and public affairs. These effects not only increase the complexity of public governance but also cause public organizations, within the pluralistic governance environment, to improve governance ability to ensure the delivery of quality services.

Public sector organizations deal with large amounts of public funds and operate in a largely political environment, thereby necessitating a need for a high degree of confidence in the way in which their financial affairs are being conducted (Prowle, 2010). The goal of having a strong system of financial control is to promote the institution's ability to reach its objectives, providing reliable financial data, safeguarding assets and

records, evaluating operational efficiency through budget, organizational control and encouraging adherence to prescribed policies and regulations. Efficiency and effectiveness became the central terms used in assessing and measuring the performance of every existing organizations irrespective of its size and mode of operations as well as other status (Mouzas, 2006).

1.2 Statement of the Problem

Public organizations and governance are facing many challenges related to improving their performance, quick completion of papers, and administrative flabbiness, this resulted in long waiting hours for the people in order to finish their work what cost them more time, effort, and money. This require the public governance to improve their performance achieving the efficiency within an environment that is marked with advanced information technologies and systems, and it is imperative for them in light of this technological development to change from the handy traditional transactions into the electronic ones; which gives short execution time and more accuracy in addition to raising the employees' performance, minimize the administrative mistakes, and reduce the bureaucratic and administrative levels needed to complete the transaction. According to all that, the problem of the study is mainly about the role of the electronic management in improving the general role of the public sector employees in view of the strategic role played by the information in forming the administrative decisions and managing the operations in the different activities of the public governance in general and specially the governance in Nigeria, in addition to the current challenges like privatization,

administrative reform for the Nigerian public departments, and the inflation in the public administrative departments and the increase in their tasks and responsibilities.

1.3 Research Questions

- i. What are the major strategy of financial control on accountability and performance of among public organizations in Nigeria?
- ii. Has the performance of public sector organizations been improved in terms of service delivery through financial control and accountability in Nigeria?
- iii. Why have the existing instruments and the NSUK as an institution of learning and monitoring ethical standards of public affairs failed to ensure accountability?
- iv. What are strategies to be adopted in order to enhance accountability and performance of NSUK?

1.4 Objective of the Study

The main objective of this research study is to determine the impact of financial control on accountability and performance of public organizations in Nigeria and to specifically:

- i. Evaluate the control on accountability and performance of public organizations in Nigeria.
- ii. Investigate whether the performance of public sector organizations has been improved in terms of service delivery through control and accountability in Nigeria.
- iii. Ascertain the existing instruments and the NSUK as an institution of learning and monitoring ethical standards of public institution.
- iv. Determine the strategies to be adopted in order to enhance performance of NSUK in Nigeria.

1.5 Statement of Hypotheses

The study formulated the hypotheses below:

H₀₁: Control on accountability has no significant impact on the performance of NSUK in Nigeria.

H₀₂: There is no significant relationship between public sector organizations and improved service delivery through control and accountability in Nigeria.

H₀₃: NSUK as an institution has no significant impact on ethical standards of public organization and accountability

H₀₄: strategies to be adopted has no significant impact on public sector satisfaction.

1.6 Significance of the Study

The findings of the this study will help identify gaps within the systems of financial controls system in public sector organizations such as Nasarawa State University, Keffi and other related organizations in and around Nigeria. Consequently, the research findings will also be important in addressing numerous gaps as not covered for reasonable number periods. The findings would be of invaluable benefits to the management and staff of NSUK and those charged with public sector governance since they are bound to enable them streamline the systems of financial controls and to ensure stable performance. Ultimately, the findings are likely to ensure improved financial management and also attainment of the public sector organizations' objectives. The study may also add to the existing knowledge regarding financial controls and financial management particularly in the public sector. The study may generate knowledge to link

controls and financial management which may guide policy makers in the planning for the public resources. The findings of the study may be helpful to all academicians in finance and accounting, management, legal, and other pertinent fields of study.

1.7 Scope of the Study

This study focused on impact of electronic management on the performance of employees in public organizations in Nigeria: a study of Nasarawa State University, Keffi. The study focused on Nasarawa State University, Keffi Nigeria. Moreover, the target population for this study is the secondary population that is, the management level (Top and Middle management level) with the population. The study adopted the use of total enumeration sampling technique. The justification for choosing this sampling technique is because the population is moderate.

1.8 Operational Definition of Terms

Firm: In the context of this study, firm is viewed as an institution that engages in financial activities that are carryout; which involve the exchange of something for something. In simple term, it refers to an act of give and take.

Commitment: Is an act of putting efforts by business owners to a charge, trust or an agreement / pledge to do something now or in the future. It is also the willingness to devote time, attention, energy and resources for a specific business task.

Governance: The concept of governance within a business refers to the manner in which structures are controlled and are rightly accounted for. It is also seen as a set of

mechanisms used to manage relationships (and conflicting interest) among stakeholders, and to determine and control the strategic direction and performance of the business.

Growth: This refers to the process of upward increase of businesses irrespective of size, quality and quantity of their regular activities. It can also be defined as a full development, maturity and expansion from a lower grade to a higher level or more complex form of organizational system.

Management: Refers to the act of getting things done through and with people to accomplish desired goals and objectives using available resources efficiently and effectively to ensure continuity in a given business organization. In other words the harnessing of a business enterprise.

Organizational Performance - The ability of an organization to measure its achievement by using its financial ratios because of strategic management practices.

Performance: The word 'Performance in relations to strategic management' means 'to do', 'to carry out' or 'to render a satisfactory service to all stakeholders a business'. In a broader sense, performance refers to the accomplishment of a given task measured against preset standards of accuracy, completeness, cost, and speed in which the task was carried out in the organization of any enterprise.

Strategic Management: involves the formulation and implementation of the major goals and initiatives taken by a company's top management on behalf of owners, based on consideration of resources and an assessment of the internal and external environments in which the organization competes.

Strategy Evaluation and Control - is the process of continuously reviewing and comparing the actual performance against the desired performance to determine if the desired results are being accomplished such that corrective measures may be taken if warranted.

Strategy - refers to the process that matches resources and activities of an organization to the environment in which it operates.

CHAPTER TWO

LITERATURE REVIEW

2.1 Conceptual Framework

2.1.1 Concept of Electronic Management

The steps that we can start with is replacing the paper communication with all its routine and time waste with an electronic method and provide a database and information network between the different governance and ministries who have a direct contact with the services and needs of the citizens. Yaseen defined the electronic management as practicing the different types of work and procedures using the modern electronic techniques and instruments, because the electronic management is one of the modern systems that aim at enhancing the execution of operations using the communication networks (Yaseen, 2010). In addition to that, it is one of the administrative tools based on the high capacity of the internet and the business networks through the administrative tasks like planning, guidance, and monitoring the internal resources of the company in order to achieve a group of goals (Aboud, 2004).

AlA'ani and Jawad, defined it as using the information technology systems and business networks to enhance the production process and increase the capacity of the organization (AlA'ani and Jawad, 2014). AlAjez defined it as a modern process where the management employs complete electronic systems based on information technology to enhance the administrative operations inside the organization by transforming it from the handy form

to digitally run business, which saves effort and time and achieves the maximum benefit of the available information (AlAjaz, 2011)

There are several definitions of e-management. According to Salmi (2006), "it is the management process that is based on distinct potentials of internet and business networks in unrestricted planning, directing and controlling core resources and potentials of a company and others in order to achieve goals of a company". Dayni (2010) defined the e-management the ability to use information and communication technology and modern techniques to electronically carry out administrative activities via internet and automated computer networks. Nemri and Abu Ashour (2013), also mentioned that the positive investment of information and communication technology in all functions of management process that is based on planning, organizing, implementation, control, follow-up and evaluation with the aim of improving an organization's performance and competitive position".

E-management is a paperless management and it is not restricted by place, time or inactive regulations (Mukhtar, 2007). Badawi (2013) asserts that e-management is dynamic, advanced, and interactive system with highly connected productivity that exceeds limits of an organization to include the whole world. Mugheira (2010) suggests that e-management is important since it saves time, effort and money and it improves the relationship between an organization and clients, where exchange of information is performed faster with cheaper cost. Further, Sakarneh, (2009) adds that the most important benefit of e-management application is the immediate response to requests of clients and beneficiaries compared to paper transactions. It allows clients and beneficiaries to benefit from services rendered by an organization around the clock. Abd

Al-Karim (2009) suggests that the most important features of management are increased proficiency, accuracy and visibility in completion of transactions, decreased cost, simple procedure and transparency. Use of e-management resolves the problems of accumulation of paper and congestion before employees' offices (Agha *et al.*, 2012).

E-management includes all components of management including planning, implementation, follow-up and stimulation. However, it provides continuous knowledge to be used to achieve goals (Maani, et al, 2016). Having reviewed the theoretical literature in connection with this subject, it has been found that there are some studies that could be used to discuss results of the present study, including:

Juwaie (2016) highly agrees with the sample as to contribution of e-transactions to improvement of performance of members of Border Guard Institute, Riyadh.

Sharihan (2016) concludes that there is a statistically significant effect of e-management on improving job performance in Algeria Telecommunications Corporation.

utair (2015) shows that application of e-management in Palestine Technical University is high according to the sample, and that its application domains are in the following order: e-direction, e-implementation, e-control, e-organizing and e- planning respectively.

Rawahneh (2013) shows that there is an evident effect of quality of HR e-management systems on efficiency of performance of employees of Jordan Telecom.

Isra' (2013) founds that the e-management has a great effect on employee's performance in Université Mohamed Khider de Biskra, where it is found that e-management explains (10.7) of variance in the dependent variable.

Badawi (2013) revealed that use of e-management leads to increase the efficiency of employees working in the private institutes in Egypt, as well as upgrade their productivity, and decrease error rate in work.

Nemri and Ashour (2013) shows that e-management application in Yarmouk University is high, where e-implementation ranks first, followed by e-regulation, e-control and e-planning respectively.

Arabi (2012) shows that there is a statistically significant relationship between IT and job performance level including its various dimensions (performance size, performance quality, performance efficiency, and simple procedures) of employees working in local and government agencies in Algeria.

Bakri (2012) Finds that there is a very great effect of e-management on development of employees working in Faculty of Economy and Management in King Abdulaziz University. It increases productivity and improves performance.

Fleck (2010) shows that use of e-management helps to alleviate the workload, reduce errors in the implementation and increase the speed in completion of work in universities.

Jackson (2006) mentioned that e-management is important since it saves time and effort, expands e-management work and increases administrative and technological efficiency so that work is effectively carried out in University of Texas.

Russel (2004), finds that e-management contributes to: increasing productivity, reducing cost, increasing worker satisfaction, fast work completion, and saving time and effort of advisors of students with special needs in Ohio.

The international changes, especially the digital revolution, demanded more pressure on the public sector where there is a persistent need for updating the electronic management

in a way reflected on the citizens and on all the public institutions in the form of more efficient service providing, in addition to the best use of the government's information resources where it is available for everybody which will raise the level of achievement and enhance the competitive abilities within the electronic government, thus, the electronic government will be one of the main pillars to transform the community to an information community (Awamleh, 2002). AlMajdoub (2005) thinks that what increases the need for the electronic applications is the situation of the public services as a complicated situation, so we need a new managerial matrix that move us to a more flexible situation. While AlBakhar (2006) clarified that adding the word "electronic" to the management is an indication for the government's intention to accelerate the procedures and facilitate the reach for the services. Undoubtedly, realizing the dream of the electronic management requires the creation of a valuable infrastructure, linked to what trends and values the people have concerning the concept of the government and its relation to the employees. The steps that we can start with is replacing the paper communication with all its routine and time waste with an electronic method and provide a database and information network between the different governance and ministries who have a direct contact with the services and needs of the citizens. Yaseen defined the electronic management as practicing the different types of work and procedures using the modern electronic techniques and instruments, because the electronic management is one of the modern systems that aim at enhancing the execution of operations using the communication networks (Yaseen, 2010). In addition to that, it is one of the administrative tools based on the high capacity of the internet and the business networks through the administrative tasks like planning, guidance, and monitoring the internal

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2.1.2 Human Resource Information System (HRIS)

The development of Information and Communication Technologies (ICTs) has radically changed the world's social and economic lives, and has had a big effect on the way organizations are managed. Consequently, Human Resource Information System (HRIS) has emerged as a concept which utilizes the Information Technology for effective management of the human resource, its functions and applications. HRIS enables systematic procedure for collecting, storing, maintaining and recovering data required by the organizations about its human resources (Singh, Jindal, & Samim, 2011). HRIS support planning, administration, decision making and control. The system supports applications such as employee selection and placement, payroll, pension and benefits management, intake and training projections, career pathing, equity monitoring and productivity evaluation. The information generated from HRIS increases coordination

between the HR department and the top administrators in organizations (Tumuhirwe, 2011).

HRIS has been in operation in the Sacco industry in Kenya and includes the following activities in human resource management; employee information systems, payroll administration, job analysis and job design. The Saccos in Kenya are in the early and middle stages of HRIS development since they had begun the use of the system in 2001. The typical HRIS users are the first line managers and the middle level managers. A human resource department if well maintained ensures that the employees are motivated and therefore ready to maximize their outputs. Sacco customers are selective and mind the services provided. Such services can only be offered by a well-managed workforce. A major problem is that most Saccos have not changed their service delivery systems despite the growing need for better services by its members (Mudibo, 2005). The major components of a HRIS are; E-training and development system, E-human resource planning systems, E-staffing system and E-performance management system. The present study focused on the E-performance management system.

E-performance management system is used in organizations for assessing of performance through electronic means. E-performance management is the relational e-HRM function to support business processes. The tool has simplified performance contracting and appraisal. Using E-Performance Management, the goals of the organization are linked to the balanced scorecard elements giving the organization an overall view of performance capability from departments, sub departments and down to individuals (Ravisha & Pakkeerappa, 2013). HR managers continue to discover the benefits that come with adopting electronic employee assessment tools to support the

performance review process and have determined that a unifying digital appraisal system has revolutionized their evaluation process, making it faster, easier and more effective (Lloyd, 2016). Ideally, each evaluation should serve as a source of information, reflection and inspiration for your esteemed staff members. Even employees with the highest performance ratings move forward more effectively after reviews with a solid sense of their current job performance, along with new goals for encouragement and enrichment.

2.1.3 Evaluation of the Concept of Performance Management in Public Organizations

According to Chan and Lynn (1991), the organizational performance criteria should include profitability, productivity, marketing effectiveness, customer satisfaction, but also employee morale. In this perspective, employee performance is tightly related to organizational performance, effective and efficient employee performance will positively influence organizational performance. On the other view, Millar (2007), built a framework of talent management which consists of planning, recruiting, performance, learning, career development, succession planning, compensation, and measuring and reporting. In order to organize a company effectively, companies must rethink how they hire, train and reward their employees; therefore the employees could be encouraged to be competitive. Undoubtedly, there is an important factor is human in organizations. One of the main management strategies of the organizations is to invest in employees. Organizations are seeking to develop, motivate and increase the performance of their employees in a variety of human resources applications (Gungor, 2011). Thus, performance management should be an important step in the organization's HRM system and influences employee performance and then to organizational performance.

With the coming age of globalization, government organizations around the world will face the challenges in the new century of complex governance from both internal and external environments. The spill-over effect of functions, the linking effect of issues and the involving of pluralistic actors have appeared in a number of new public issues and public affairs. These effects not only increase the complexity of public governance but also cause public organizations, within the pluralistic governance environment, to improve governance ability to ensure the delivery of quality services. Due to the diversified content of public affairs and the demands of interdisciplinary governance, this research innovatively employs complexity theory to discuss the innovation of performance management in public organizations.

Around the world, governments face pressures to provide public services effectively, efficiently and equitably to all her citizens (Van, 2012). However, the public sector has been controlled by numerous forces of change including; growing demand for quality services, rising costs constrained resources competitive pressures and monitoring by public and private groups with a markedly better informed client. Thus, extra pressure is being exerted on public sector managers to reassess their strategies. This strategy is geared towards financial accountability, which is the assessment of value for money and acceptance by individuals of personal responsibility for their actions in relation to quality of their outputs and decisions in various areas of discipline and specializations cut across respective organizations of the globe (Blinkerhoff, 2003).

Performance management, originally developed for the private enterprise sector, consist of the practical strategy and management techniques for improving employee performance in order to pursue corporate performance. Some studies focus on appraising the ‘past performance’ of the employee and the organization. However, the innovative concept of performance management referred to initially by the journal *Personnel Psychology*, is to add the ‘future performance’ of the employee and organization into the management structure, and further to explore various new management strategies in achieving organizations’ goals (Beer et al., 1978). To propose the innovation of ‘no measurement, no performance; no performance, no management’, these management techniques and methods have been adapted by increasing amounts of private enterprises, and have received attention from public sector managers. These strategies include strategic planning (making decisions on allocating the resources to pursue organizational goals), performance measurement (measuring performance methods to pursue these goals), performance monitoring (tools for planning and managing the performance resources), and total quality management (methods based on customer-orientation, teamwork and gradual improvement of services and procedures). These similar techniques, applied generally, explain the increasingly significant role of performance management during administrative reforms.

The original intention of promoting performance management in private enterprises with limited resources is to not only manage financial expenses efficiently but also to innovate and achieve higher performance goals. With the widening of application areas of strategy and management tactics to performance management, researchers from various sectors

have started giving performance management different definitions. For instance, traditional performance management focused on developing the competence and responsibility of organization members to achieve goals of team. In other words, traditional performance management is the process of encouraging employees to meet the organization's requirements to increase efficiency and effectiveness in working environments. Alternatively, Marr (2005) suggests 'business performance measurement and management, BPM', defining performance management according to the following measurement items: i) performance measurement complies with management; ii) performance measurement and management must be linked to organizational goals; and iii) to achieve overall performance management, organizations must consider the methods, structures, goals and strategies of performance measurement. Lunger (2006) argues further that modern performance management must originate from organizational development strategies, goals and values, the coordination functions of performance, the satisfaction of internal and external customers, the focus on group and team performance, the emphasis of cross-sector and cross-function appraisal, the performance monitoring and development, the evolution of performance measurement with time and sustained growth.

Armstrong (2008) pointed out that the application of performance management is to improve the organization members' performance by developing the capability of the team and its members through a strategic and integrated system which can encourage organizations to operate successfully. Since 1980s, government reinventing movements around the world have initiated the 'new public management' trend. Therefore various

theories, definitions and methods based on performance management have eventually become significant political tools for improving the performance of public organizations and the quality of public services. Meanwhile, the performance-based government operation has become fundamental to implementing the essence of new public services and strengthening national competitiveness.

Traditional determinism and quantitative-based research argue that human behaviors (like all natural phenomena) have one certain rule to follow, and can also explain, predict and search for the answers while using the concept of 'X causes Y' causal inference. However, complexity theory argues that the characteristics of openness, chaos, disorder, randomness and unpredictability in the systems cannot be solved by simple mechanistic or linear inference. Based on this assumption, the essential propositions of complexity theory are as below (Fullan, 2000; Stacey, 1996; Chen, 2007: 2012):

- All organizations connect internal and external environments through webs of nonlinear feedback loops.
- Web of nonlinear feedback loops operate in the dynamic process between stable and unstable situations, i.e. the edge of chaos.
- All organizations are paradoxes. On one hand, for the purpose of integrity, monitoring, sense of security, sense of stability and environmental adaptability, organizations will generally move towards stable zones inevitably. On the other hand, the pursuit of differences, separation, stimulus and risk, as well as the instinct of self-protection drive organizations towards an unstable development.

- Organizations will gradually ossify, atrophy, and eventually lose response and innovation capability if they continually shift towards the stable zone. Alternatively, if organizations completely move towards the unstable direction, they will definitely disintegrate and collapse eventually. Therefore, organizations are only able to continue their evolution and develop permanently when they are placed in the intersection of both the stable and unstable situations. This is called '*the edge of chaos*' which is an unsustainable dissipative structure.
- The evolution process of organizations is an irregular, discontinued, and leaping development, with a vague but hidden order.
- Due to the irregular evolution process, the future of organizations remains chaotic and difficult to predict.
- The characteristics appearing in the complexity system fail to predict the future and the navigation of its unique structure. In the meantime, the complexity system cannot use rational behavior to influence future development.
- The long-term development of a dynamic process in complexity systems relies on the spontaneous self-organization process, the strategy used to direct the organizational evolution where it could emerge at any time. The forming of spontaneous self-organization means political interaction and learning processes among organization members. Therefore, managers should understand how to apply analogies to solve chaotic, vague and paradoxical issues.
- It is necessary for managers to employ creative thinking to search and explore the interaction between organizations and the environments.

Facing the innovation of modern performance management, this article attempts to use complexity theory viewpoints to examine and demonstrate how in performance management where the organization is in the edge of chaos situations between orders and chaos, organizations can apply paradox management, co-evolution and self-organizations to adjust its own management capability and create novel emergence through self-revolution in order to improve the quality of public services.

2.1.4 Performance Management System

The study of performance management has been popular within human resource management study. In attempt to define performance, as deploying and managing the components of the causal model that lead to the timely attainment of stated objectives within constraints specific to the firm and to the situation (Lebas, 1995). At an organizational level of analysis I assume that an organization that is performing well is one that is successfully attaining its objectives; in other words, one that is effectively implementing an appropriate strategy (Otley, 1999). The AMO-model (Appelbaum et al., 2003) claims performance which is a function of employees' Ability, Motivation and Opportunity to participate. This means that an organization will benefit most if it organizes the work process in such a way that non-managerial employees have the opportunity (O) to contribute discretionary effort and it could be achieved by giving them autonomy in decision making, by providing in good communication and by employee membership in self-directed and/or off-line teams. For their effort to be effective, employees need to have the appropriate skills and knowledge (A). Hence, organizations can achieve this by attracting employees who already poses this

knowledge, or by providing employees with formal and/or informal training. Finally, the organization needs to motivate these employees to put their abilities into the best effort for the organization.

According to Otley (1999), a general performance management considers such problems: “What are the key objectives that are central to the organization’s overall future success, and how does it go about evaluating its achievement for each of these objectives? What strategies and plans has the organization adopted and what are the processes and activities that it has decided will be required for it to successfully implement these? How does it assess and measure the performance of these activities? What level of performance does the organization need to achieve in each of the areas defined in the above two questions) and how does it go about setting appropriate performance targets for them? What rewards will managers (and other employees) gain by achieving these performance targets (or, conversely, what penalties will they suffer by failing to achieve them)? What are the information flows (feedback and feed-forward loops) that are necessary to enable the organization to learn from its experience) and to adapt its current behavior in the light of that experience (Otley, 1999)

According to Fletcher (2001), who gave a completed and comprehensive HR related performance management definition which is “an approach to creating a shared vision of the purpose and aims of the organization, helping each individual employee understand and recognize their part in contributing to them, and in so doing manage and enhance the performance of both the individual and the organization”. Similarly,

performance management is a management process for ensuring employees is focusing on their work efforts in ways that contribute to achieving the organization's mission. It consists of three phases: (a) setting expectations for employee performance, (b) maintaining a dialogue between supervisor and employee to keep performance on track, and (c) measuring actual performance relative to performance expectations. Armstrong (2004) defined performance management as a means of getting better results from the whole organization by understanding and managing within an agreed framework, performance of planned goals, standards and competence requirements. "Performance management is a process of designing and executing motivational strategies, interventions and drivers with on objective to transform the raw potential of human resource into performance. All human beings possess potential within themselves in a few or more functional areas. However, utilization and conversion of this potential into deliverable performances is often sub optimal due to a variety of reasons. Performance management acts as an agent in converting the potential into performance by removing the intermediate barriers as well as motivating the human resource". (Kandula, 2006:5). Comprehensively, Bacal (1999) defines performance management as an ongoing communication process, undertaken in partnership, between an employee and his or her immediate supervisor that involves establishing clear expectations and understanding about: the essential job functions of employee are expected to do; how the employee's job contributes to the goals of the organization; what doing the work well means in concrete terms; how employee and supervisor will work together to sustain, improve, or build on existing employee performance; how performance management will be measured, and identifying barriers to performance and removing them.

The similarities of general performance management and HR related performance management are the goal setting, planning, evaluation, feedback and rewarding activities. However, the HR related performance management focus on the management of employee or managers, then motivating employees and managers. Moreover, general performance management was defined more widely than HR related performance management. It considers the definition of goals and the measurement of goal attainment) not just financially but also in terms of meeting all stakeholder aspirations.

HR-performance management aims at developing potential capabilities of human resource. The performance management must be in line with the company's long-term policies (Kandula, 2006). Performance management involves managing employee efforts, based on measured performance outcomes. Therefore, determining what constitutes good performance and how the different aspects of high performance can be measured is critical to the design of an effective performance management process. And performance management effectiveness increases when there is ongoing feedback, behavior-based measures are used and preset goals and trained raters are employed (Lawler, 2003).

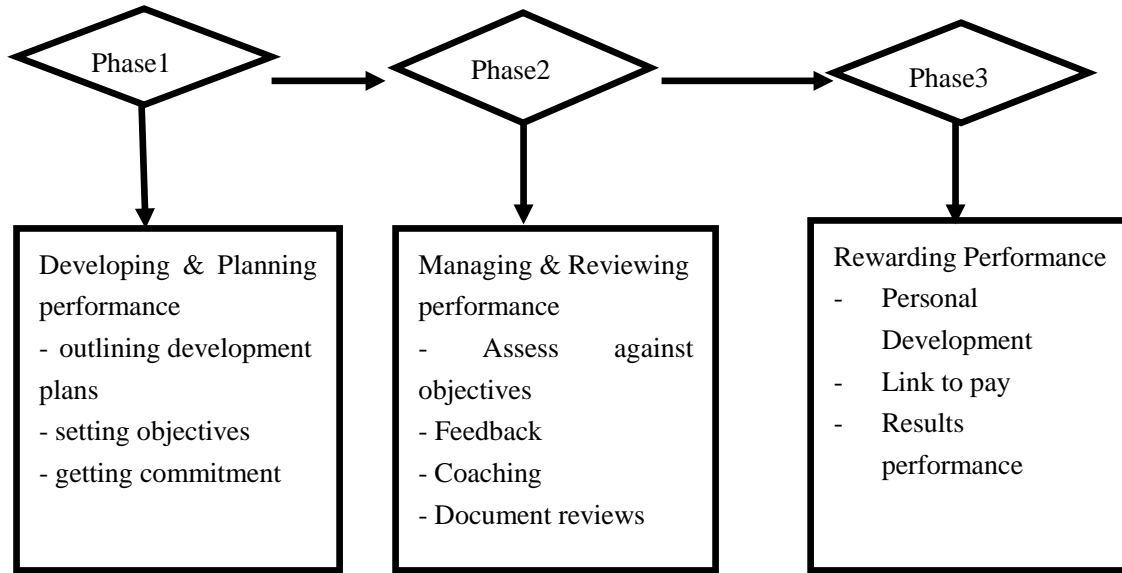
In different literature, there are various models of performance management. Each model has its importance as a system for managing organizational performance, managing employee performance, and for integrating the management of organizational and employee performance. Performance management involves multiple levels of analysis,

and is clearly linked to the topics studied in strategic HRM as well as performance appraisal. Different terms refer to performance management initiatives in organizations, for example, performance-based budgeting, pay-for-performance, planning, programming and budgeting, and management by objectives (Heinrich, 2002). A performance management system, according to Rudman (2003), is increasingly seen as a means of integrating HRM activities with the business objectives of the organization, where management and HR activities are working together to influence individual and collective behavior to support the organization's strategy. Besides, he also stressed that the performance management system must fit with the organization's culture. Performance management system is a kind of completed and integrated cycle for performance management. The emphasis of performance management systems is on continuously improving organizational performance, and this is achieved through improved individual employee performance (Macky & Johnson, 2000). Similarly from the suggestion of Lawler (2003), the objectives often include motivating performance, helping individuals develop their skills, building a performance culture, determining who should be promoted, eliminating individuals who are poor performers, and helping implement business strategies.

2.1.5 The Stages of Performance Management System

According to Schneier, Beatty and Baird (1987), a performance management system is classified into a development, planning, managing, reviewing and rewarding phase. Figure 2.1 below shows the contents of three phases according Schneier, Beatty and Baird (1987).

Figure 2 .1: Performance Management System



Source: Drawn according to interpretation-Original source: Schneier, Beatty and Baird, (1987:98)

From above figure and according to Schneier, Beatty and Baird (1987), the performance management system consists of three phases: developing and planning performance is the Phase 1 which includes outlining development plans, setting objectives and getting commitment activities; managing and reviewing performance is the Phase 2 which includes assessing against objectives, seeking feedback, coaching and document reviews activities; rewarding performance is the last phase which has personal development, results of performance and link to pay activities. In the last chapter, I introduced the performance management system definition from Fletcher. He mentioned that a performance management system approach should include developing organization's mission and objectives, enhancing communication within organization, clarifying individual responsibilities and accountabilities, then defining and measuring individual performance and rewarding performance, and finally improving staff performance and developing career progression in the future. There is

an apparent difference of definition between Schineier and Fletcher, it is the communication. Fletcher pointed that enhancing communication within the organization so that employees are aware of the objectives and the business plan, and employees can continue communication in the production process for exchanging information, discussing problems and seeking feedbacks. Thus, I would combine the definition of performance management system from Macky, Johnson, Fletcher and Schneier. Clear and detailed employee performance objectives play a crucial role in helping companies to perform in accordance with their business plan and achieve their strategic goals. Then, the managing performance activities like seeking feedback and coaching, also evaluation and rewarding are included in the theories of both authors. In addition to this, according to Fletcher (1996), I would analysis the continuous communication activity in the managing performance phase as well. The reason why I concluded communication activity in the performance system is that communication between managers and employees and communication within employees could make employees understand the objectives and make managers supervise the progress of daily work. Next, the details and contents in each phase would be introduced and discussed adequately.

Phase1: Developing and planning performance

Planning is the first stage in the performance management system process cycle and offers the foundation for an effective process. Planning is a continuous process in performance management and should be executed with great care (Schneier et al., 1987). Planning helps to encourage commitment and understanding by linking the employees' work with the organization's goals and objectives (Schneier et al., 1987). It

usually includes identifying key value drivers of stakeholders, for example, shareholders, customers and employees of the organization. Similarly, according to Armstrong and Baron (2004), objectives or goals describe something to be accomplished by individuals, departments and organizations over a period of time. They can be expressed as targets to be met, for instance, sales, and tasks to be completed before the deadline. Armstrong and Baron (2004) further state that objectives need to be defined and agreed on. The objectives relate to the overall purpose of the job and define performance areas--all the aspects of the job that contribute to achieving its overall purpose. Targets then are set for each performance area. Rogers and Hunter (1991) stated that goal setting is the fundamental aspect for an organization. They further indicated that productivity gains will correlate with the extent of top management support for and employees' participation in the process of setting objectives. It is a motivational process which also gives the individual the feeling of being involved and creates a sense of ownership for employees. At the same time, part of the planning phase includes the agreement on a formal development plan for the employees. Actually this plan should be based on requisite skills, behaviors and knowledge and key competencies that will be required to achieve the objectives and targets set. The development plan can also include long-term development initiatives which are usually based on potential and good performance (Nyembezi, 2009).

In this planning phase, the supervisors and subordinates are involved in a joint participative process and set organizational goals, as well as specific goals for an individual. Objectives, on the other hand, also create the environment in which an

individual will be measured according to his or her own performance and output, with set standards for evaluation (Nyembezi, 2009).

Phase 2: Managing and Reviewing performance

Managing performance is the second element of the performance management system cycle. This step distinguishes performance management as a process from performance appraisal as an activity (Schneier et al., 1987). According to Schneier et al. (1987), every employee is responsible for managing his or her own work performance. This involves: (1) maintaining a positive approach to work, (2) updating and revising initial objectives, performance standards and job competency areas as conditions change, (3) requesting feedback from a supervisor, (4) providing feedback to supervisor, (5) suggesting career development experiences, and (6) employees and supervisors working together, managing the performance management process. According to the view of Fletcher, in the second stage, enhancing communication within an organization is important for employees to be aware of objectives and contribute to the future development.

Amrstrong and Baron (2004) pointed that at its best, performance management is a tool to ensure that managers manage effectively. Therefore, performance management system should ensure the manager of employees or teams know and understand what is expected of them, and have the skills and ability to deliver on these expectations and be supported by the organization to develop the capacity to meet these expectation are given feedback on their performance; and have the opportunity to discuss and contribute to individual and team aims and objectives. Moreover, according to

Armstrong and Baron (2004), performance management system is also about ensuring that managers themselves are aware of the impact of their own behavior on the people they manage, and are encouraged to identify and exhibit positive behaviors. The actual performance is compared to the desired performance, so the outcome is evaluated and a development plan is set according to the weakness with reference the strategy. This outcome also provides a feedback mechanism to employees. In order to improve the feedback and update and discuss initial objectives, the organization should also focus on communication within employees and between employees and managers. It is important for managers to develop a fully integrated strategy which enables the different forms of communication to contribute to the success of the firm's mission or common goal (Marion, 1998). Moreover, continuous communication or exchanging information between an organization's strategic managers and its internal stakeholders should be designed to promote commitment to the organization and aware of its changing environment and understanding of its evolving aims (Welch&Jackson, 2007).

In the second phase, it includes the performance reviews which can be regarded as learning events. Individuals could be encouraged to think about how and in which ways they want to develop. Research by Ashford and Cummings (1983) demonstrates that feedback has strong positive effects on the performance of both individuals and groups, specifically through role clarification, improved self-efficacy, the establishment of behavior reward contingencies and increased self-regulatory control processes (Ashford & Cummings, 1983). Similarly, according to Armstrong and Baron (2004), the actual

performance could also be compared to the desired performance, therefore the outcome is evaluated and a development plan is set based on the weakness.

2.1.6 Concept of Employee Performance

In the organizational context, performance is usually defined as the extent to which an organizational member contributes to achieving the goals of the organization. Employees are a primary source of competitive advantage in service-oriented organizations (Luthans and Stajkovic, 1999; Pfeffer, 1994). In addition, a commitment performance approach views employees as resources or assets, and values their voice. Employee performance plays an important role for organizational performance. Employee performance is originally what an employee does or does not do. Performance of employees could include: quantity of output, quality of output, timeliness of output, presence at work, cooperativeness (Güngör, 2011). Macky and Johnson pointed that improved individual employee performance could improve organizational performance as well. From Deadrick and Gardner's (1997) points, employee performance could be defined as the record of outcomes achieved, for each job function, during a specified period of time. If viewed in this way, performance is represented as a distribution of outcomes achieved, and performance could be measured by using a variety of parameters which describe an employee's pattern of performance over time. On the other hand, Darden and Babin (1994) said employee's performance is a rating system used in many corporations to decide the abilities and output of an employee. Good employee performance has been linked with increased consumer perception of service quality, while poor employee performance has been linked with increased customer complaints and brand switching. To conclude,

employee performance could be simply understood as the related activities expected of a worker and how well those activities were executed. Then, many business personnel directors assess the employee performance of each staff member on an annual or quarterly basis in order to help employees identify suggested areas for improvement.

Employees' performance is one of the most studied variables with the impact of the independent variables on it in the administrative sciences, because it plays an important role in the performance of the organizations, and is considered the launching point towards the success and sustainability of the organization (Vratskikh et. al., 2016). Employees' performance is the efficiency and effectiveness of the employees' daily duties in order to meet the expectations of the customers, and performance is the effectiveness of the employees' procedures that help achieving the goals, effectiveness and efficiency are two of the vital elements of the employees' performance (Sultana et. al., 2012, Iqbal, 2015). Or it is the level of employees' implementation of their skills, knowledge, and bearings or their trends toward achieving the desired results and the expected goals (Okoth, 2014). Performance depends on a mix of ability and effort, acquired opportunities, it is the sum of behavior and its results, the ability of the one to achieve the results by the submitted effort in certain circumstances. Thus, performance is the result of the relation between; effort, ability, tasks, and acquired opportunities, and it is the quality and quantity of the work results achieved by the employee while fulfilling his tasks according to his responsibilities (Maharani et al., 2013, Razi: 2017, Gungor, 2011).

Employees' performance is defined as behavioral responses reflecting what the employee learned or trained on, and is the result of the mental, psychological, and is the interaction of the employee's behavior, and this behavior is determined by the interaction of the employee's effort and abilities in the organization (AlSaawi, 2014). Performance is defined as the record of the results gained in a job or work activity during a specific period of time (Razi, 2017). Performance is an expression of the information to evaluate the success of the work in achieving the goals (Darsana, 2014), the organization always has a bigger chance to develop and grow when the performance of its employees is more efficient and with higher quality (Razi, 2017). Employees' performance can be measured using many indicators including quality, and it can be measured using a percentage of what the employee accomplished of his tasks, or the accuracy of the work he did compared to other work. One of the indicators is the satisfaction of the customers, where it can be measured by the number of customers who are loyal to the organization or by the customers' suggestions and complaints (feedback). It also can be measured using timelines, by calculating the speed of completion of a job or when giving the employee a specific task, also the ratio of presence and absence, in addition to that it can be measured by the ratio of achieving the goals innovatively (Njanja, 2013).

2.1.7 Employee Performance Measurement

The concepts of performance are studied through evaluation of overall performance and the management of the performance and the evaluation of performance is the process classifying certain outcomes within a definite timeframe (Coens & Jenkins, 2002). Moreover, the axiom, 'If you can't measure it, you can't manage it,' underpins

the rationale for organization having a completed and comprehensive performance measurement system such as the Balanced Scorecard or total quality performance management. This approach connects measures throughout an organization to translate high level objectives into lower level activities. Then, measures are imposed on individual employees to monitor their performance of these activities (Platts & Sobotka, 2010). Performance criteria need to be unambiguous, clearly explained, relevant to the work tasks undertaken by employees and achievable. The criteria should not include factors beyond the control of the individual employee. Supervisors also need to be trained to provide regular, meaningful and constructive feedback. Employees should also be provided with appropriate training and development opportunities to overcome weaknesses in performance identified through the appraisal process. The assessment of individual employee performance also needs to focus on evaluating employee behavior and work performance and not the personality of the employee (O' Donnell & O' Brien, 1999).

According to Huselid (1995), employees within firms contribute for organizational performance and HRM practices can affect individual employee performance through their influence over employees' skills and motivation and through organizational structures that allow employees to improve how their jobs are performed. Also, he used labor turnover, productivity as employee performance measurement when he test the influence of HRM practices on employee performance. Labor turnover is the rate at which an employer gains and losses employees. Arnold and Feldman (1982) concluded that perceptions of job security, the presence of a union, compensation

level, job satisfaction, organizational tenure, demographic variables such as age, gender, education, and number of dependents, organizational commitment, whether a job meets an individual's expectations, and the expressed intention to search for another job were all predictive of employee's leaving, and Sheridan (1992) also concluded that perceptions of organizational culture influenced turnover. Job dissatisfaction could cause employees to leave once they have reached decisions on the desirability of movement and the perceived ease of movement (March and Simon, 1958). Prior to leaving the organization, individuals experiencing job dissatisfaction explore job alternatives and evaluate these in terms of their expected utility (Mobley, 1977). The traditional approach therefore views voluntary separation as a consequence of low job satisfaction combined with alternative labor market opportunities that are subjectively perceived as having higher utility and relative ease of movement to alternative employment (Price, 1977). In order to avoid job dissatisfaction, employees need adequate remuneration, job security and comfortable working conditions (Jonathan, 2004).

In Bhatti (2007) and Qureshi's (2007) perspectives, productivity is a performance measure encompassing both efficiency and effectiveness. Labor productivity means the output of workers per unit of time which is a commonly used and straightforward measure of productivity. The growth rate of labor productivity is approximately equal to the difference between the growth rate of output and the growth rate of the number of hours worked in the economy (Christopher Gust & Jaime Marquez, 2004). High performing, effective organizations have a culture that encourages employee

involvement. Therefore, employees are more willing to get involved in decision-making, goal setting or problem solving activities, which subsequently result in higher employee performance. Moreover, labor productivity also could be impact by continuing information technology innovations which has the potential of changing the competitive game for many organizations (Mukhopadhyay, Javier Lerch& Mangal, 1994). If employee output is produced by two factors, labor and capital, then the growth of labor productivity depends upon the rate of ‘capital deepening’ and the growth of ‘multifactor productivity’ (Christopher Gust& Jaime Marquez, 2004). Capital deepening refers to a rise in the ratio of capital to labor, that is, an increase in the amount of capital which includes machines, structures, and infrastructure. For a given level of technology, capital deepening raises workers’ ability to produce more output with the same level of effort. Increases in multifactor productivity may reflect advances in technology, but they may also reflect any other developments that result in greater efficiency, such as reorganization of tasks in a firm or improvements in distribution channels used to deliver goods and services.

2.1.8 Concept of Financial Accountability

Lack of accountability in the management of the public sector in Nigeria has remained a critical issue especially since 1999 when democratic rule was especially when democratic rule was established in the country after a long period of military rule. Due to poor culture of accountability, corruption has become endemic in the country. Owing hugely to the wide spread public demands for transparency in governance and the global outcry

against corruption, accountability is now of serious concern in many countries including Nigeria.

Okoh and Ohwoyibo (2009), accountability reflects the need for government and its agencies to serve the public effectively in accordance with the laws of the land. This increase in activities has brought with it an increased demand for accountability of public officers who manage these activities of the public. Achua (2009) says “serious consideration is being given to the need to be more accountable for the often vast amounts of investment in resources at the command of governments, which exercise administrative and political authority over the actions and affairs of political units of people. Government spending is a very big business and the public demands to know whether the huge outlays of money are being spent wisely for public interests.

Hayles (2005) opined that effective financial controls including the maintenance of proper accounting records help ensure that the institution is not unnecessarily exposed to financial risks and that the financial information is used only within the business. This also contributes to the safeguarding of assets, including the prevention and detection of fraud (ACCA, 2010). Walters and Dunn (2001) have stated that obtaining sufficient knowledge of the internal financial controls, both information technology controls and application controls, are needed to facilitate the determination of the audit strategy and to carrying out subsequent steps.

Kaufman (2005) argued that an emphasis on accountability by citizens is one aspect of the growing emphasis on eliminating corruption and promoting transparency in government. However, the issue of accountability in Nigeria is a fundamental problem because of the high level corruption in all levels of government in the country. Amongst

the countries surveyed by the Transparency International global Corruption Perception Index in October 2010, Nigeria was placed 134 from its 130 position in 2009 and 2008 in 121.

Michael (2009) defined accountability as “the duty to provide on account (by no means necessarily financial) or reckoning those action for which one is held responsible as a consequence accountability involves a promise to perform and a normal or legal responsibility to provide an account for it .

According to (Odunayo, 2014), it is the obligation to render an account for a responsibility conferred. It presumes the existence of at least two parties: one who allocates responsibilities and one who accepts it with the undertaking to report upon the manner in which it has been discharged. It is the liability assumed by all there who exercise authority to account for the manner in which they have fulfilled responsibilities entrusted to them”.

Financial accountability is the liability that one assumes for ensuring that an obligation to perform a responsibility is fulfilled (Frost, 2012). Financial accountability means being able to provide an explanation or justification and accept responsibility for events or transactions and one's own actions in relation to these events or transactions (Kikonyogo, 2009). In his view, financial accountability is like a Semantic tree: the trunk is governance; a main branch is public accountability which feeds other branches like budgeting, accounting, auditing, and records management.

Financial accountability is also concerned with tracking, and reporting on allocation, disbursement and utilization of financial resources, using the tools of auditing, budgeting and accounting. The literature in this area deals with compliance with the laws, rules and regulations regarding financial control and management (Brinkerhoff, 2003). In his view, accountability involves the delegation of individuals or agencies to provide information about and/or justification for their actions.

Brown (2001) asserts that financial accountability is connected with ensuring that money given to people especially public servants is spent according to the budgeted items and activities using the set rules. In other words, Moses (2007) considered financial accountability as assessment of value for money and acceptance by individuals of personal responsibility for their actions in relation to quality of their outputs and decisions. Cox (2000) noted that financial accountability implies accountability to the public. In essence, this suggested need for management to be transparent and conscious when spending the organizational resources while undertaking their activities in a bid to effectively achieve the institutional mission, ethical standards and good governance. Therefore, the key to achieving financial prudence and in identifying opportunities for growth in an organization as well as in the public sector is financial accountability. This can be achieved through putting financial controls in monitoring and recording assets, authorization, periodic update of job descriptions for officers and employees, personnel policies such as health insurance policy, continuous training, conflicts of interest policy and code of ethics, audit committee, among others.

Holding employees accountable helps them to know the satisfaction of achieving a goal and performing to standard (Anderson, 2009). Accordingly, Anderson (2009) opined that audit committee and public accountants are essential in public sectors. Audit committee so enacted must ensure that proper federal and state tax filings are completed timely, including payroll taxes; understand the authority's internal controls and have policies in place to update them as needed; monitor any legal matters that could impact the financial health and reporting of the entity; understand institute and oversee any special investigatory work as needed.

According to Gendion, Cooper and Townley (2000), internal control is a management function that is crucial for proper accountability and, accountability for all funds should be maintained at all times. Thus every organization is subject to some kind of risks depending upon several factors such as; the products and services it offers, the market in which it functions, the sources through which it is financed, and the way it utilizes its resources.

Kikonyogo (2009) noted that a lot of benefits can be derived through the implementation of an effective corporate Internal Control System. Among others, it prevents errors and irregularities by detecting them in a timely manner there by promoting reliable and accurate accounting records. It can also quickly resolve issues arising as a result of reporting errors. It protects the interests of employees by clearly specifying to them their duties and responsibilities and safeguarding them against being accused of irregularities or misappropriations (Dess & Shaw, 2001).

According to ACCA (2005), assessment of risk involves the analysis and establishment of plans in order to prevent the risks associated with the attainment of company objectives. The control activities include policies and procedure formulated by management in order to ensure the effectiveness of carrying out activities with regard to the achievement of organizational goals.

Notably, information and communication component covers understanding of policies and procedures, validation of information, and evaluation of employee performance. In their view, monitoring, the practice of assessing the overall performance of an organization, is perhaps the most prominent of all steps of Internal Control Systems. The majority of studies on monitoring and accountability have suggested that fostering it will lead to higher performance.

Therefore, in designing internal controls, it should be cost beneficial while reducing risk to an acceptable level in line with the objectives of the organization or ministry. Otherwise, government managers may design systems with excessive controls in one area of their operations that adversely affect other operations. For example, employees may try to circumvent burdensome procedures, inefficient operations may cause delays, and excessive procedures may stifle employee creativity and problem solving or impair the timeliness, cost or quality of services provided to beneficiaries. Thus, benefits derived from excessive controls in one area may be outweighed by increased costs in other activities.

More so, qualitative considerations should also be made. Proper controls over high risk/low monetary unit transactions such as salaries, travel and hospitality expenses are

necessary. The costs of appropriate controls might seem excessive for the amounts of money involved relative to overall government expenditures, but they may be critical to maintaining public confidence in governments and related organization.

Accountability for the spending of public money is at the hearth of public sector management. Lack of accountability in the management of the public sector in Nigeria has remained a critical issue since 1999 when democratic rule was reestablished in the country. Due to poor culture of accountability, corruption has become endemic in Nigeria (Ejere, 2012). The scandalous revelations of large scale corruption and mismanagement of public funds by government officials contained in the audit report released by the office of the Auditor General of the Federation (AGoF) on the Accounts of the Federation of Nigeria for the year ended 31st December, 2009 lends credence to this assertion. The report recapitulated by Iginla (2012) found that majority of the Ministries, Departments, and Agencies (MDAs) of the Federal Government bureaucracy had contravened the Public Service Rules, Financial Regulations, and Due Process procedures in spending government funds. The audit report also revealed that massive fraud occurred in revenue calculation, collection, and remittance to the federal government by revenue generating agencies and oil companies in the country. This therefore calls for a serious attention in public sector accountability in Nigeria.

Public sector accountability is not just the hallmark of democratic governance, it is also a sine qua non for democratic governance (Bovens, 2003). Accountability within the public sector is all about public official being answerable to those (especially the government) who have invested their trust, faith, and resources to him or her. Accountability presumes

a relationship between two parties, namely someone (an accountant) is accountable to someone else (an accountee) for his activities and their consequences (Ijiri, 1975). Accountability relationship may be created by a constitution, a law, a contract, an organizational rule, a custom, or even by an informal moral obligation. A corporation is accountable to its shareholders, creditors, employees, consumers, the government, or the public in general based on a variety of relationships created between them (Ijiri, 1975; Monsen, 2011). Adegite (2010) defined accountability as the obligation to demonstrate that work has been conducted in accordance with agreed rules and standards and the officer reports fairly and accurately on performance results vis-à-vis mandated roles and/or plans. Accountability is a core element of good governance which results in good management, good stewardship of public money, good public engagement and, ultimately, good outcomes for citizens and service users (Asaolu et al., 2016).

The problem of accountability is not only peculiar to Nigeria; it is a global phenomenon affecting both the developed and developing countries. There is plenty of empirical evidence to show that even in consolidated democratic states there are major deficits in accountability (Hill and Gillespie, 1996; Jann, 1997; Therkildsen, 2001). No governance system, no matter how well designed, will fully prevent greedy, dishonest people from putting their personal interests ahead of the interests of the organizations they manage. However, certain steps can be taken to improve accountability and thereby reduce opportunities for accounting fraud and irregularities. The auditing profession has an important role to play in the achievement of such objectives through the internal audit function (IAF) available within organizations. IAF comprises independence of internal audit system, scope of work, professional competence, examination process, and

management support. Internal auditing function is a vital instrument for improving public sector management.

While there has been a significant volume of research (Therkildsen, 2001; Bovens, 2003; Ali et al., 2007; Cohen and Sayag, 2010; Adegite, 2010; Monsen, 2011; Ejere, 2012; Rahmatika, 2014) on how to promote accountability in public sector management, little work (Kuta, 2008; Unegbu and Kida, 2011; Badra, 2012; Asaolu et al., 2016) has been done in Nigeria on the role of internal audit function in promoting accountability in the Nigerian public sector. Therefore, this study aimed at filling the gap by providing empirical evidence on the impact of internal audit function on accountability in public sector organizations in the Nigeria.

According to Laxmikanth (2006), the concept of accountability connotes the obligation of the administrators to give a satisfactory account of their performance and the manner in which they exercised power on them.

Cornwall (2000) stated that accountability has both an external and internal dimensions. The internal accountability refers to rendering of account to higher echelons of the organisation by lower levels in the light of delegated authority and planned targets while the external accountability refers to the accountability of department or agency to some external bodies like legislature.

Accountability is synonym for responsibility. It is a type of relationship that comes to existence when and obligation is taken on by an individual (or corporate entity) such as the responsibility to assume a role or discharge a task (Odunayo, 2014). Accountability is

a relationship based on the obligation to demonstrate and take responsibility for performance in the light of agreed expectations. In brief, accountability requires a relationship of conferring responsibility and reporting back on the expected and agreed performance and on the manner in which the responsibility was fulfilled.

According to (Appah, 2012), accountability is all about being answerable to those who have invested their trust, faith, and resources to you. Adegite (2010) defined accountability as the obligation to demonstrate that work has been conducted in accordance with agreed rules and standards and the officer reports fairly and accurately on performance results vis-à-vis mandated roles and or/plans. It means doing things transparently in line with due process and the provision of feedback.

Johnson (2004) asserted that public accountability is an essential component for the functioning of our political system, as accountability means that those who are charged with drafting and/or carrying out policy should be obliged to give an explanation of their actions to their electorate.

Premchand (1999) observed that the capacity to achieve full accountability has been and continues to be inadequate, partly because of the design of accountability itself and partly because of the widening range of objectives and associated expectations attached to accountability. He further argues that if accountability is to be achieved in full, including its constructive aspects, then it must be designed with care. The objective of accountability should go beyond the naming and shaming of officials, or the pursuit of sleaze, to a search for durable improvements in economics management to reduce the incidence of institutional recidivism.

Okoh and Ohwoyibo (2009) opined that accountability reflects the need for government and its agencies to serve the public effectively in accordance with the laws of the land. Appah (2010) pointed out that with the number and monetary value of public sector activities has increased substantially. This increase in activities has brought with it an increased demand for accountability of public officers who manage these activities of the public.

Accountability is all about being answerable to those who have invested their trust, faith, and resources to you. Adegite (2010) defined accountability as the obligation to demonstrate that work has been conducted in accordance with agreed rules and standards and the officer reports fairly and accurately on performance results vis-à-vis mandated roles and or/plans. It means doing things transparently in line with due process and the provision of feedback. Johnson (2004), says that public accountability is an essential component for the functioning of our political system, as accountability means that those who are charged with drafting and/or carrying out policy should be obliged to give an explanation of their actions to their electorate.

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the macro aspects of economic and financial sustainability, as well as the micro aspects of service delivery. It should envisage a three-tier structure of accountability: that of official (both political and regular civil employees), that of intra-governmental relationships and that between government and their respective legislatures.

According to Coker (2010), the various approaches to accountability based on the language of account can be grouped into: (1) **Process Based Accountability:** This approach measures compliance with preset standard and formally defined outcomes. This includes fiscal and managerial accountability with reliance on the use of accounting methodologies. (2) **Performance Based Accountability:** This approach measures performance against broad objectives. This measure may be qualitative and the criteria against which performance is measured less precisely defined. Adegite (2010) also noted that there are three pillars of accountability, which the UNDP tagged ATI (Accountability, Transparency and Integrity). Accountability which is segmented into: (1) **Financial Accountability:** The obligation of any one handling resources, public office or any other positions of trust, to report on the intended and actual use of the resources or of the designated office. (2) **Administrative Accountability:** This type of accountability involves a sound system of internal control, which complements and ensures proper checks and balances supplied by constitutional government and an engaged citizenry. These include ethical codes, criminal penalties and administrative reviews. (3) **Political Accountability:** This type of accountability fundamentally begins with free, fair and transparent elections. Through periodic elections and control structure, elected and appointed officials are held accountable for their actions while holding public office. (4)

Social Accountability: This is a demand driven approach that relies on civic engagement and involves ordinary citizens and groups exacting greater accountability for public actions and outcomes.

2.1.9 Public Management of Financial Resources in Nigeria

Public financial management is concerned with the planning, organizing, procurement and utilization of government financial resources as well as the formulation of appropriate policies in order to achieve the aspirations of members of that society. Premchand (1999) sees public financial management as the link between the community's aspirations with resources, and the present with future. It lies at the very heart of the operations and fiscal policy of government. The stages of public financial management include:

- 1. Policy formulation:** Policy formulation is one of the most important stages in public financial management structure. According to Premchand (1999), "the transformation of the society's aspirations into feasible policies with well-recognized financial implications is at the heart of financial management. Issues not addressed during policy formulation tend to grow in magnitude during implementation and may frequently contribute to major reversals in the pursuit of policies or major slippages that may lead to contrary results". Public financial management should be designed to achieve certain micro and macro-economic policies. It entails a clearly defined structured and articulated system that moves to promote cost-consciousness in the use of resources. The government needs to

have an estimate of revenue and expenditure to achieve the policy objective of government.

- 2. Budget formulation:** The budget formulation is the step that involves the allocation of resources before the submission to the legislature for review and final approval. According to Appah (2009), in Nigeria the budget formulation involves the articulation of the fiscal, monetary, political, economic, social and welfare objectives of the government by the President; based on these, (i) the department issues policies and guidelines which form the basis of circulars to Ministries/Departments requesting for inputs and their needs for the ensuring fiscal periods; (ii) accounting officers of responsibility units are required to obtain and collate the needs of their units; and (iii) accounting officers of ministries, in this case the Permanent Secretaries, are required to collate these proposals which would be defended by unit heads before the supervising minister.
- 3. Budget structures:** According to Anyanwu (1997), budget structure addresses the question of how the budget is or should be composed. In Nigeria, budgets have revenues and expenditure sides. According to Prenchard (1999), many governments have yet to put in place cash management systems, which would pave way for coordinated domestic management. The practice of limiting outlays to collected revenues has exacerbated this problem. He, further argued that there is a massive underfunding of programs and projects provided for in the budget.

4. Payments system: This involves the operational procedures for receiving monies for the public and for making payments to them. In Nigeria, governments make payments using a variety of procedures. These include book adjustments, issue of cheques, and payment authorities and electronic payment systems.

5. Government accounting and the efficiency of public sector expenditure:

Government accounting and the efficiency of public sector expenditure is a very important component of the public sector financial management process in Nigeria. As Adams (2001) noted that government accounting entails the recording, communicating, summarizing, analyzing and interpreting financial statement in aggregate and in details. In the same vein, Prenchard (1999) argues that government accounts have the dual purpose of meeting internal management requirements while providing the public with a window on government operations. Government financial reports should be prepared with the objective in mind of providing full disclosure on a timely basis of all material facts relating to government financial position and operations (Achua, 2009). Financial reports on their own do not mean accountability but they are an indispensable part of accountability.

The term “governance” like corruption is a broad topic that could be subjected to varied and diversified interpretations and beliefs, and therefore may be quite difficult to measure to any reasonable degree of reliability; hence no single definition may be sufficient for the concept of governance. According to Downer (2000), “governance is the exercise of power or authority -political,

economic, administrative or otherwise – to manage a State's resources and affairs. It comprises the mechanisms, processes and institutions, through which citizens and groups articulate their interests, exercise their legal rights, meet their obligations and mediate their differences”. Governance includes activities that ensure a government’s credibility, establish equitable provision of services, and assure appropriate organization of government officials to reduce the risk of public corruption (IIA, 2006).

The Organization for Economic Cooperation and Development (OECD, 2004) defines good governance “as a concept consisting of a set of principles that address the effective functioning of government, the relationship of citizens and the parliament as well as the relationship of government. These principles consist of respect for rule of law, openness, transparency and accountability to democratic institutions, fairness and equity in dealing with the citizen’s”. It ensures that political, social and economic priorities are based on broad consensus in society and that the voices of the poorest and the most vulnerable are heard in decision-making over the allocation of development resources (Asaolu et al., 2016). Good governance refers to conduct of government agencies in implementing innovative policies and programs to increase the quality of public service with the ultimate aim of increasing economic growth (Grindle, 2004; Hellman et al., 2000). Such innovative policies and programs address good governance elements such as accountability, participation, transparency, and professionalism (Liddle & Mujani, 2005). Good governance is very important for social and economic progress.

- 6. Audit:** One of the fundamental aspects of public sector financial management in Nigeria is the issue of audit of government financial reports. Audit is the process carried out by suitably qualified Auditors during the accounting records and the financial statements of enterprises are subjected to examination by the independent Auditors with the main purpose of expressing an opinion in accordance with the terms of appointment. The high level of corruption in the public sector of Nigeria is basically as a result of the failure of auditing. As Prenchard (1999) puts it “many audit agencies are legally prevented from reviewing policies. Most of them cannot follow the trail of money, as they do not have the right to look into books of contractors, and autonomous agencies”. One fundamental failure of audit is the absence of value for money in the Nigerian public sector.
- 7. Legislative control:** The legislature (House of Representative and Senate) in Nigeria is expected to perform this very important task of controlling and regulating the revenue and expenditure estimates in any fiscal year. It is the responsibility of the members of the National Assembly to ensure that the budget estimates are properly scrutinized to ensure accuracy, effectiveness and efficiency of government revenue and expenditure.

2.1.10 E-Performance and E-Management System

E-performance management is the planning, implementation, and application of information technology in managing the PMS. E-performance management is a part of e-HRM or HR information system (HRIS) (Al-Raisi, Amin & Tahir, 2011). E-Performance

Management is a web-based tool, has been designed to make performance reviews easier in organizations (Ravisha & Pakkeerappa, 2013). Through IT enabled performance management systems (PMS), it is possible to integrate strategies, policies, and practices of the organization with the performance management process (Bhattacharyya, 2017). This enables for faster measurements of indicators of performance and, therefore, leads to efficiency in the performance appraisal process and provides permanent records which are transparent leading to a motivated workforce and therefore increasing the performance of the employee. This will provide accurate estimation of productivity which will help to establish promotion plans and compensation programs. E-performance management system also provides flexible application components to develop and establish individual performance policies, long term performance management objectives and performance oriented compensation strategies.

The benefits of E-performance management for future employee reviews are: Faster and easier administration and completion meaning managers spend less time and intensive effort on performance reviews (Kariznoee, Afshani & Moghadam, 2012). Another benefit is better organization for context and understanding. With electronic performance reviews, it is possible to capture organizational, divisional and/or departmental goals in the tool, which the manager can examine and share with employees. This data helps the management see each employee's individual performance, as well as within the context of the organization to see how his or her performance rates among peers (Kundu & Kadian, 2012). Sharing this information with employees gives them a unique view on their performance and how it benefits the whole organization while sharing it with managers can help them guide team members to better productivity and improved

performance (Khashman & Al-Ryalat, 2015). E-performance management systems also improve data collection and analysis. An electronic assessment system will give you the tools to gather and analyze data need by the management. This might include high-performers, underperformers, development and training needs, progress on goals, alignment of goals, and ratings by department. The system also enables feedback, feedback – positive and not-so positive – is essential for every employee’s growth and motivation within the organization. It is important to let employees know how well they have adjusted to their job tasks. Whether they have exceeded expectations or fallen short, information becomes an invaluable tool. Finally, it helps protect the organization legally (Bharti, 2015). Through proper performance documentation, it can help dispel litigations of unfair termination.

The rapid developments in information technology and internet have driven business organizations to start thinking of making the fullest possible use of modern systems in all types of businesses and activities. E-management is one of the most important modern systems, which is considered a contemporary entrance to develop and update business methods and procedures (Eshtaiwi, 2013). The contents of the administrative process, like planning, organization, control, coordination, and decision making, have no longer been performed in the traditional paper form, but electronically, which increased productivity, facilitated work procedure and provided services that exceed user's expectations, and increase effective decisions (Masood, 2008).

Since the enormous technological revolution, including e-management has become must to upgrade the desired administrative reform. We have nothing to do in the future without such developments. All organizations must reshape the administrative organization so

that it is able to keep pace with the technological developments and effectively deal with the changes experienced by the present era (Khalouf, 2010). Thus, organizations have continued to use e-management in all administrative processes, like planning, organization, coordination, direction and control. Improvement of efficient productivity requires effective management that organizes their activities and coordinates their efforts to achieve the desired goals and transform documentary paper work into electronic work, which is called an electronic work, or paperless management (Abu Ashour and Nemri, 2013). Accordingly, this study attempts to identify the reality of the use of e-management and its impact on improvement of job performance in organization.

Importance of Electronic Management

The availability of modern information systems participates efficiently in achieving the goals and strategies of the organizations globalization and fulfilling the desires of the organization in order to continue and stay up to date. This trend insures the following indicators: (Qandeel, 2004) (Abu Ashour & AlNemri, 2013)

- Information systems and technologies are considered an effective instrument to reduce the cost of the production elements.
- Participate in the innovation to create new opportunities in putting up new products.
- Improve the customer services by fulfilling the needs in the least time possible.
- Reduce the time and the effort needed to finish the procedures due to the ease of retrieving the information.

It also helps revealing the deviations sooner to prevent its aggravation and put the needed treatment. In the same time, Khammas (2002) assured the importance of information management in the last three decades where it became the motive to enhance its presence

in all commercial and services public institutions, due to the role it plays when applied, and this gave it extra advantages. AlWadi and AlWadi (2011) indicated the importance of the technical and scientific progress, and the continuous push to raise the quality of the outcomes and assure the safety of the procedures, where the time factor is the main competitive aspects between organizations and it is not accepted to delay the execution of operations, and that is because the opportunities are linked to the time element, thus, the importance of the electronic management is in:

- The ability to deal with huge amounts of information.
- The ability to deal with great numbers of users and beneficiaries.
- Facing the increase of information and controlling it.
- The necessity of continuous communication among employees within the work domain.
- The trend toward using the technical progress and depending on information in decision making.

2.1.12 Determinants of Electronic Management

It is known that the main obstacle facing the actual application of the electronic management is the traditional way of working in the public governance, which doesn't prefer the administrative changes. The decision makers in the public sector refuse changing the standards and principles of the administrative work in their institutions in a way that facilitate the application of electronic management. AlTaei (2007) referred the domain of determinants to main dimension linked to a group of limitations and the weakness points of achieving the electronic management including:

- Economical axis: the shortage of the budget, the poor investment infrastructure and administrative corruption.
- Technical axis: includes the lack of specialized skills in technology and communication, high cost for using the Internet, and the lack of special information standards.

Elements of Electronic Management Hardware and Software

- o The hardware is computers and their accessories, so it is a group of linked devices, doing certain jobs, and these jobs are harmonically linked to the software to form the computer system (Al Hussein, 2011). While the software is a group of instructions given to the computer to perform certain tasks, and they are very important because it allows all parts of the computer to work together (Leonard and Valacich, 2006), they are also known as a group of instructions and demands perceived by the computer, and help guiding it to perform a certain task, and they are the systems and programs that run the devices including the data, information, and knowledge and they define the processes to be done by the devices, and include:
 - o Operating software: which run the computer and make it capable of performing the tasks.
 - o Application software: the written systems for special applications that process the organization data in the different tasks by the end user (AlSabbagh: 1996, Leonard and Valacich:2006).

Database

Many definitions of data base were listed, most of them defined it as a group of data linked together in logical relationships (Elmasri and Shamkant: 2004), database are also considered as a system to manage a file that include all the data from the organization and provide modern techniques to reach them (Whitely, 2004, abualoush, 2015); (AlHumaidi et. al., 2004) provided a more comprehensive definition of the database as a group of data stored in the computer to fulfill the needs of the users in an easy and efficient way and are circulated within the organization's different activities. According to all these definitions of databases, that resulted from the big problems faced by the organizations at all levels where they used the traditional information saving methods (on papers), so the databases came to end this traditional methods and solve the problems of the traditional files like repetition and confliction, difficulty of access, in addition to safety and security issues and the no synchronized access (Silberschatz et. al., 2006).

Networks

A group of computers and attached devices linked with a communication channel with the ability to exchange information and other resources (Leonard and Valicech: 2006), it is considered the backbone of the organizations' work in the new era when the information are increasing and the need to exchange information between individuals and organizations is rising, and this is considered a great advantage of networks, in addition to sharing the software and systems among users, sharing the hardware attached to the network like the printers, exchanging the files easily, safely and quickly, and provide a discussion board for the users regardless the distances, in addition to providing distributed processing (AlHusseini and Dawood, 2006).

Experts in Information Technology and Information Systems

The individuals who develop and operate the information systems including the designers and analysts of these systems, programmers, database managers, network managers, and the information system managers (Louden and Louden, 2012).

2.1.19 Concept of Performance

Organizations are created for specific objectives. For an organization to achieve its objectives, they must be able to perform their operations efficiently and effectively. Organizations need to adopt effective business practices to help them accomplish their objectives as well as sustain their organizational performance. The performance of organizations is measured regarding their abilities to achieve their specific organizational objectives. Performance refers to the ability to operate efficiently, profitably, survive, grow and react to the environmental opportunities and threats (Mawanza, 2014).

Performance is one of the major indicators that explain the level of development of any society. Recently, the challenges of the global business environment have re-echoed the need for corporate organizations to have more concerns about the success of business firms. Firm performance has been viewed as one of the most important variables that attracted the attention of researchers in both finance and management literature (Gavrea, Ilies, & Stegorean, 2011). Firm performance is a concept that explains the extent to which an organization achieves objectives. It indicates how organizations have been peering overtime (Saeidi, Sofian & Siti Zaleha, 2014). Firm performance is an indicator that helps to evaluate and measure how an organization succeeds in realizing business objectives to all its stakeholders (Antony & Bhattacharyya, 2010). Firm performance refers to firms'

ability to achieve its goal through the application of available resources efficiently and effectively (Asat, Maruhun, Haron & Jaafar 2015).

The study by (Galbraith & Schendel, 1983) specifically found that financial indicators such as return on sales, return on assets, profit margin, and return on equity are considered to be the common measures of financial performance of organizations. Similarly, in the context of the performance of manufacturing firms in Malaysia, the study by Abu Kasim, Minai and Chun (1989) found sales, sales growth, net profit and gross profit as the common financial measures preferred by the Malaysian manufacturing firm (Jusoh & Parnell, 2008). However, in the case of commercial banks, practitioners and researchers agree that these banks need to adopt different measures of organizational performance. As a social business, commercial banks have both financial as well as social objectives. Given this, the performance of commercial banks should be measured by using not only financial but also non-financial or social measures (Thomasa & Kumara, 2016).

2.1.20 Concept of Record Management Practices

Records management practice is an essential component of office administration. An effective records management program allows the organization to render better customer service, provides legal defensibility and leads to improved profitability. Hence, it is necessary to award high priority to records management to avoid organizational problems that may arise owing to poor handling of office records (Robles & Langemo, 2016). As much as people try to deny it, office organization has a distinct link with productivity. The quicker an organization can locate a file or important legal document, the more

productive it will be (Peters, 2011). That does not, however, mean that employees have to be neat freaks in order to be productive. It simply means that an organization needs to learn more effective ways to handle its daily paper flow (Shaver, 2011).

Langemo (2012) defines records management as the professional management of information in the physical form the time records are received or created through their Practices, distribution and placement in a storage and retrieval Practices until either eventual elimination or identification for permanent retention in the archives. Kennedy (2014) defines records management as a function of providing control of records from creation, or receipt through their Practices, distribution, organization, storage and retrieval to their ultimate disposal.

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Categories of Records kept at Organizational Records Management Services

According to Gama (2010) the nature of organization and its activities determines the types of Records it generates and receives from other sources. Music dance and drama being a department in Makerere University, it performs various activities that result in to the accumulation of a vast amount of Records. The various Records generated may be of less value warranting their disposition immediately after they are used whereas some are vital to the organization for purposes of tracking what is happening what has happened and for efficient planning purposes.

Therefore the Records created and received in the course of organization activities should be properly managed to allow easy access and retrieval whenever they are needed Gama, (2010).

According Federal Office, (2013) Records are classified into the following categories;

Legal Records

It explains that legal Records are those Records created to evidence business transactions or legal decisions for example; contracts, agreements, leases, policy records, case files and correspondences.

Shephard (2004) writes that legal records are generated specifically from the work of courts, the police, and public prosecution. Within legal context, records serve legal functions. Legal records support legal rights and obligations with the legal system, also provide proof that a particular activity took place. Legal records contribute to accountability in an organization and in government.

Shephard (2004), adds that such records includes: sub-poena, which is a court order requiring the giving of evidence or the production of document, —order of discovery||, documents to one or both parties to produce documents on order for discovery. Discovery may also be made to produce a body who is not a party to the proceedings.

Administration Records

They are created for documentary policies, procedure and guidelines like directives manuals and reports Saleem (2000), staff in this section manages records and information systems related to personnel transactions such as employment, seniority, leaves of absence, terminations and changes of status. Records staff also maintain the official employee files. Saleemi (2000) classifies records to the line of life cycle as active and archive records.

Research Records

These are created to determine trends, recent developments or new information related to an organization's product. Research records refer to any type of records or materials that document your research effort. These can be electronic or hard copy as in various forms of logs, notebooks, correspondence, videos, computer databases, audio or digital records, or even the actual products of experiments (Saffady, and William, 2009).

In addition, research records helps to maintain accurate and complete research records for data analysis, all records relating to the conduct of the project are important including those that document the management of the research funds and the intellectual property (palmer.m, 2000).

Although not an inclusive list, research records typically include: laboratory research, lab notes, computer databases, microscopic slides, gels, images, photos, videos, laboratory equipment printouts, and records of records of statistical and other data analysis.

Financial Records

These are created for accounting and fiscal use. Examples include financial statement and tax forms. Formal documents representing the transactions of a business, individual or other organization. Financial records maintained by most businesses include a statement of retained earnings and cash flow, income statements and the company's balance sheet and tax returns. Keeping financial records organized is a key element in a successful business (Mackie 2007).

However other scholars have also come up with different types of Records depending on their currency and functions and these include;

According to Sennabulya, (2013) he stresses that there are three types of Records based on currency and these include:

Active or current Records

He defined active Records as open files that are in use for conducting the current business of the organization. He emphasizes that Current Records and documents those Records that are constantly in use and should therefore be maintained close to the users.

Semi-Active or Semi-Current Records

These are records that consist of the recently closed files. They are only infrequently used. They should be entered in a closed Records register and systematically transferred and organized in a departmental or organizational Records center. The register acts as a retrieval tool.

Non-Active or Non-Current Records

These are documents that are scarcely ever referred to for the conduct of business operations. Non-current or Non-active Records should be reviewed and appraised in order to make judgment on their further retention and those that are selected as valuable Records should be preserved in the Records Centre or with prior arrangements transferred to the National Archives for long term preservation as archival Records. Therefore it's very important to note that also records can also be classified according to their currency basing on Sennabulya views.

Shepherd and Yeo (2003) opine that records may be created either in the course of an activity or afterwards in conscious act of record keeping. Cox (2001) on the other hand, defines records as an extension of human memory, purposefully create to record information, document transactions, communicate thoughts, substantiate claims, advance explanations, offer justifications and improve lasting evidence of events. Records management is therefore a vital information tool; records relay information about an activity, they provide evidence that an activity occurred and therefore they serve as a benchmark by which decisions are made. This is evidenced by scholars Mnjama and Wamukoya (2004) who observe that records are valuable assets that need to be managed and protected. Besides providing essential evidence of organizational activities,

transactions and decisions; records also support business functions and are critical for organisational performance.

Further, ISO 15489-1:2001(ISO, 2001) points out that, records enable organizations to deliver services in a consistent and equitable manner, conduct business in an orderly and efficient manner, support and document policy formulation and managerial decision making, provide consistency, continuity and productivity in management and administration, facilitate the effective performance of activities throughout an organisation, meet legislative and regulatory requirements including archival, audit and oversight activities. Records carry the history of organisations and history cannot properly be told to the future generations if records are not properly and systematically kept. Van Der Waldt *et al.* (2002) observe that information is a fundamental resource for both government and private sectors alike and can be maintained and enhanced through appropriate records management. Sound Records management for institutions help yield good results through availability of information. It enhances service delivery and growth of an organisation.

Records management should be part and parcel of the strategic function of an organisation. Ambira and Kemoni (2007) and Wamukoya (2007) ISO 15489-1 (2001) state that, the objective of records management are to set policies and procedures, assign responsibilities for records management at various levels within the organisation, set best practice standards, process and maintain records retention and disposal policy, process and maintain records in safe and secure storage, implement access policies, integrate records management into business systems and processes, assign, implement and

administer specialized systems for managing records, and provide a range of services relating to the management and use of records.

According to Shepherd (2006) organizations use records to support accountability when they want to prove that they have met their obligations or complied with best practices according to the established policies. Further, Shepherd (2006) states that proper records management provides the following benefits:

- i. Records which are well managed as part of an appropriate records management programme will help an organisation to conduct business in an efficient, accountable manner, deliver services consistently, support managerial decision making and transparent policy formulation and ensure continuity in policy execution, management and administration.
- ii. Effective records management will help the organisation to respond to planned or unplanned events such as audits or disasters.
- iii. It will also protect the interest and rights of present and future stakeholders, including employees, clients, government policy makers, historians and citizens maintaining corporate memory
- iv. It will help meet regulatory and audit requirements; provide evidence of organizational activity for litigation support.
- v. An effective management programme will ensure that records are available for use when needed, that privacy and confidentiality are maintained and that redundant records are destroyed.

As indicated from the above benefits accrued from proper management of records, organizations have a mandate to ensure proper management of records to all their business process and systems so as to enhance quality service delivery to its clients.

Records Management for the Business Support Functions in Institutions

Thornhill (2008) states that information is a key business resource for universities to aid competitiveness in higher institutions. Studies show that sound records management is the foundation for good governance in a democratic society (Chinyemba & Ngulube, 2005; King, 1997; Mullon, 2004; Ngulube, 2004; Shepherd, 2006; Willis, 2005). Good governance is characterized by transparency, accountability, due process, compliance with the set statutory framework and information security (Wallace, 2004; Willis, 2005) as cited by Legodi (2011).

Thurston (2005) and Iwhiwhu (2005) opine that reliable, timely and accessible records should avail information about administration actions such as resources received, committed or spent which facilitate and simplify accountability. He further states that ineffective records management leads to files being piled in different offices and corridors as a result of dumping difficult personnel to the records management unit and lack of continuous training, lack of policies, procedures and standards.

Managing records requires formal training as this will help ensure compliance with the legislation and International standards (ISO) as well as manage the control, custody, care and disposal of the institution's records in an effective manner for quality and better services.

The volumes of electronic and paper records are steadily increasing in institutions. This steady growth of records is experienced at high percentage in most institutions every year and by observation, the uncertainty about how records can best be managed in today's offices and organizations is high. This can be illustrated by the fact that, most organizations are looking for help from consultancy firms who offer records management services to streamline records management and offer training through workshops.

Jones (2003) states that, good records management practice is an investment for organizations although; it could easily be viewed as an overhead. The need to demonstrate tangible returns on investment is crucial if the programme is going to continue attracting funding and support. In managing records handlers should understand the institutions business functions its goals and objectives and how management of records contribute to achievement of these goals and objectives. Shepherd and Yeo (2003) state that knowledge of the organization's operating environment is a key element in designing an effective records management programme.

Records management in an institution can either be centralized, decentralized or hybrid. This implies that university departments and offices should be responsible for the proper care of the records they create. This is important because managing and organizing records makes it simpler to find information and records when needed.

Universities are complex entities, this is because their exhibit a number of activities carried from teaching, research to consultancy, which are done at different levels, different department different offices but which should adhere to the core business of the organization and its goals and objective.

Essential Records in Institutions of Higher Learning

Institutions often have a particular set of records that are typical to their nature of business and activities. Upward (1996) while referring to the records continuum model stated that institutionalization of the recordkeeping profession's role requires a particular emphasis on the need to integrate recordkeeping into business and societal processes and purposes.

These records often define the institution and provide evidence that the institution in question is carrying out its mandate. For institutions of higher learning, there are also a given set of records that are commonly kept to facilitate the day to day running of the institution. These can be determined through a process known as functional analysis. Functional analysis provides a systematic way of establishing the key activities and transactions pertaining to the key functions of an organization, and in determining the records that support those activities and transactions. Therefore, as Robinson (1999) notes, functional descriptions link records directly to the business functions and activities that created them.

According to Chinyemba and Ngulube (2005), citing Samuels (1992), The functional framework developed by Samuels (1992) and lists maintained by other university records management systems, such as at the University of Cincinnati (2002) and the University of Melbourne (2002), give a clear picture of the essential records that a University should maintain. A summary of the records generated by the functional analysis of university activities is presented below. It is evident from the list that the key functions of universities are conveying knowledge, conferring credentials, fostering top socialization, conducting research, sustaining the institution and providing public service.

2.2 Empirical Studies

A study by Al-Raisiet *al.*, (2011) in the United Arab Emirates (UAE) revealed that E-Performance Management systems have major components that dramatically affect the efficiency and effectiveness of governmental operations. It facilitates the monitoring and evaluating of employee performance by supervisors and organizations. Midiwo (2015) on the influence of HRIS on the performance of Kenyan Public Universities revealed that HRIS application on recruitment and selection, training and development, payroll and performance management cumulatively provide quality, accurate and consistent data that enables effective and efficient decision making for organizational competitive advantage. The results further confirm that HRIS reduces operational cost compared to manual systems as it helps to maintain data with more accuracy and in less time. Mbugua (2015) examined the role of human resource information systems in organizational effectiveness in Kenya Commercial Bank. The study found that HRIS based employee performance appraisal has created environments conducive for effective organization through better collaborative relationships, positive perception toward the company by stakeholders, more efficiency and quality in the work and service provisions, better change management prospects through low resistance to changes among other important denominators.

Odhiambo and Kamau (2013) investigated the impacts of the use of electronic based employee appraisal techniques on employee and organization performance in CAK established that HRIS based appraisal technique has more positive benefits to an organization in respect of the performance, profitability, competitiveness, innovation,

flexibility and motivation. Further, according to the findings the use of HRIS based processes results in high commitments, better customer services provisions, increased profitability productivity and production with low wastes in terms of time and resources thus contributing to high organizational effectiveness. Opiyo and Abok (2015) in her study indicated that e-training, e-recruitment, and e-performance appraisal has an effect on organization performance in commercial banks in Kenya.

The study of AlAwamleh (2003) the issue of the electronic management aiming at providing a comprehensive theoretical analysis for the quality of the electronic government and administration and survey the trends of a sample of employees from public and private sectors in Jordan in order to know their trends regarding the aspects of the electronic management. The study used the descriptive analytical approach and the researcher used a questionnaire to collect the information. The sample of the study was 700 employees in 20 different public and private institutions. After distributing the questionnaires to all the sample members, 581 questionnaires were returned (the ratio was 83%). The results showed that (62%) of the institutions use the computers widely in their work, and (67%) of the institutions use electronic or digital techniques in their activities. The failure of the legislations came in the first place among the obstacles of the electronic management with an average of (4.1). The study recommended that shifting toward electronic government should be done gradually with careful and studied steps, in addition to providing the needed human, financial, technological, information, and legislation requirements before shifting toward electronic government.

In a study done by Al Abdullah (2006) about the electronic government and its impact on the efficiency of the operations by studying the efficiency of the executed operations in

aspects of information and services in light of the electronic government in Saudi Arabia. The study consisted of two parts: the first one dealt with the theoretical framework by studying the concept of electronic government, its requirements, elements, benefits, and obstacles on its application. The second part was in the field, and it depended on the descriptive analytical approach and the case study approach and included the public employee and the beneficiary. The researcher selected 400 sample members randomly from Riyadh, Jeddah, Abha, and AlDammam, the returned questionnaires were 299 with a ratio of 78%, out of which 110 questionnaires were from employees without mentioning their nationality and 189 from Saudi employees. The study found that applying the electronic government will increase the efficiency of the operations and unify the procedures, in addition it goes with the customs and traditions and the religious and social values. The low social awareness of the sample members was one of the obstacles that face the application of the electronic government with a ratio of 73%. The study recommended putting precise procedures and train the employees on the information sector to insure executing the operations in the electronic government.

The study of AlUteibi (2007) the impact of applying the electronic government on the employees of King AbdulAziz university. The study aimed at identifying the relationship between the level of employees' performance and a group of independent variables like; economical, administrative, social, technical, and security. The researcher used the associative descriptive approach, she distributed 1589 questionnaires and 393 were returned with a ratio of (24.7%). The study found many results and the most important ones were: there is a positive relationship between the impacts of applying the electronic

government and the level of employees' performance, and the administration of the university provides the employees with the needed computers to support applying the system of electronic government. The study recommended holding lectures and workshops for the university employees to prepare them to use electronic government system, and to provide the suitable financial support for the training workshops. This study is one of the important applied studies that dealt with electronic government and its impacts on the employees in one of the Saudi universities.

The study by AlHadi (2006) is one of the most important theoretical studies that dealt with electronic government as a tool for administrative reform, it clarified the concept and goals of the electronic government. The researcher discussed the model of the electronic government and how it provides the services electronically, he also highlighted the needed skills to activate the electronic government like: information and knowledge management, technical skills, communication and presentation skills, and electronic government project management. Then the study discussed the elements of the successful shifting toward electronic government including the administrative reform and providing an administrative leadership, cooperation with the society, and the participation of the people and the community based organizations in the decision making process regarding the electronic government. The study also clarified the stages of the development of the electronic government. The researcher concluded with a group of recommendations that help the governments in the successful execution of the electronic government systems including; provide the basic environment through providing and efficient communication systems, bridge the digital gap to reach to the information, keep the privacy of the information, provide a flexible system for electronic records management.

The study of AlRasasi (2016) which was titled "the impact of applying the electronic management on achieving the knowledge management in the Jordanian banks". The study aimed at knowing the impact of applying the electronic management on achieving the knowledge management in the banks, and it was an applied study. In order to achieve the goals of the study, the descriptive analytical approach was used, then the relation between the independent variable (electronic management) and the dependent variable (knowledge management) was analyzed. The results showed that there is a significant impact for applying the electronic management on knowledge management. The study presented some recommendations including introducing the operations of the electronic management on several dimension like, improving the performance and the level and quality of the administrative services.

The study by Abu Ashour and AlNemri (2013), titled "the level of applying electronic management in Yarmouk University from the perspectives of the board members and administrators". This study aimed at exploring the level of applying the electronic management in Yarmouk university, the population was all the educational and administration board members who were (2140), the sample was (647) out of which 320 educational board members randomly selected from the educational board pool, and 327 administrators randomly selected from the administration pool. In order to achieve the goals of this study, a 55 paragraphs, and 4 dimension questionnaire was developed. After applying the tool, the results showed the application of the electronic management was high from the perspective of the educational board members, and there were no differences in their perspectives regarding the level of application in Yarmouk University attributed to the difference in the study variables, academic rank, gender, or faculty on the

instrument and in all dimension. The results also showed that there were no differences in the perspectives of the administrators regarding the level of application attributed to the gender variable, and there were differences attributed to the qualification in the diploma holders and below, bachelor holders and higher education, in the dimension of electronic planning and electronic control and evaluation, in favor of the bachelor holders. There were differences between Diploma holders and higher education bearers in favor of higher education in the electronic execution axis.

The study " An Investigation for Electronic-Management Use in Educational Projects Management (A Case Study in AL Baha- KSA Area), by Shakkah and AlGamdi (2015) aimed at the possibility of shifting toward electronic management in educational project management in AlBaha area, it used the descriptive analytical approach. The study population was 74 employee and engineer, out of which 13 were administration unit managers, 18 heads of division, 9 administrators, 22 engineering consultants, and 36 engineers from the contractors who did educational projects in AlBaha area. All of them agreed on the importance of the electronic management, with it, in addition to the automation of the transactions, the reports will be available immediately, the transactions between the different levels of the consultants will be easier, and it will reduce the time and effort and increase the accuracy. The study shows the need of shifting toward electronic management, and overcome the obstacles that prevent it. This study recommended launching a strategic plan for the educational projects management in AlBaha area, and this requires the support from the higher administration, the availability of the financial support, provide the internet services to all projects sites, prepare trainings

and workshops, and hold meetings to raise the awareness among the employees regarding the electronic management.

Adewale (2014), examined internal control system: A managerial tool for proper accountability in the Nigerian customs service. The studies recognizes two main groups of players in the Nigeria Customs Service namely, administration and enforcement from which 100 officers responded to a validated questionnaire was used. The hypotheses formulated were tested using Chi-square and it reveals that significant difference existed between internal control system and proper accountability. Also, effective utilization of information technology plays important role in the collection of custom duties. The study also ascertains that effective internal control system ensures high revenue generation. These findings provide vivid evidence for recommendations such as adequate motivation of officers to avoid financial fraud; information technology gadgets should be provided for all commands and competent team, of experts to work out the logic of standard internal control should be put in place.

Munene (2013), investigated the effects of internal controls on financial performance in Kenya. Internal controls were looked at from the perspective of control environment, internal audit and control activities whereas financial performance focused on liquidity, accountability and reporting as its measures. The research was conducted using survey, correlation and case study as research designs. Data was collected using Questionnaires as well as review of available documents and records from a population of 37 government training institutions in Kenya. Data was analyzed using the Statistical Package for Social Sciences. The study found that management of the institutions is committed to the control

systems, actively participates in monitoring and supervision of the activities of the government training institutions in Kenya. It was further revealed that there is a clear separation of roles, weaknesses in the system are addressed. The investigation recommends competence profiling in the internal audit department and that the institutions establishes and manages knowledge/information management system to enable all parties within the institution to freely access and utilize the official information.

Aramide and Bashir (2015), examined the effectiveness of internal control system and financial accountability at local government level in Nigeria. Data were gathered through the distribution of one hundred and fifty (150) copies of questionnaire, the responses were analyzed and were tested using chi-square statistics. Findings from this study show that internal control system is positively significant for the good financial accountability in the local government area council in Nigeria. The study recommends that local government authority should increase an effort to ensure proper and highly effective internal controls system is put in place within local government to enhance their financial accountability.

In another study, Morelo (2011), examined the importance of internal control in the Brazilian public administration. Using a content analytical method, the study reveals that there is existence of records of bribes payments from suppliers to an employee of the organization, existence of an off-the-books payroll scheme; service providers hired without the proper selection procedures or execution of a formal contract, and staffed with significant numbers of family members of institution personnel; overbilling and overcharging of civil construction projects; uncompleted projects and continued illicit payments to third parties for advantages not authorized in the legislation governing the

execution of contracts. The study recommends, among others, that proper internal controls should be enacted to ensure accountability in terms of administration and service delivery.

Moses (2007), examined the effectiveness of internal control systems in achieving value for money in local governments. Using the regression analysis, it was revealed that internal control systems have a significant positive effect in achieving Value for Money. The study further reveals that there a significant positive relationship between the control environment, control activities, risk assessment, information and communication and monitoring and value for money in local governments.

Cuomo (2005), examined internal control and financial accountability for not-for-profit boards using charities organizations in America. The study uses discussion based model. The study reviews that carrying out fiduciary responsibilities by board of directors and officers such as being financially accountable to the organization is essential to the survival of the organization. A failure to meet these obligations is a breach of fiduciary duty and can result in financial and other liability for the board of directors and the officers. Therefore, the study concludes that effective internal controls will help to protect an organization's assets and assist in their proper management.

2.3 Theoretical Framework

In an attempt to understand the effects of financial controls in the public sector three theories (agency theory, theory of financial control and reliability theory) were employed to explain the relationship between financial controls and financial management.

2.3.1 Reliability Theory

Reliability theory simply describes the probability of a system completing its expected function during an interval of time (Gavrilov & Gavrilova, 2001). It was originally a tool used to help nineteenth century maritime insurance and life insurance companies in computing profitable rates to charge their customers. According to the reliability theory, an internal control system comprises of components that are interrelated and each for component, there needs to be a de-fined measure of success. As such, the state of a component is determined by whether the component is “successful” or “not successful”. The reliability of a component is defined as the probability of the component being found in the “success” state. In addition, the reliability of the entire internal control system is a binary combination with two possible values, “success” and “failure”.

The tractability of reliability theory to the evaluation and design of internal control systems have appeared in the professional literature but no applications have been reported that draw upon the substantial power of the theory of reliability (Kinney, 2000). The two potential users of the reliability theory are the external auditor and organization management. Kinney (2000) in Ndungu (2013) states that; during the external audit, evidence is gathered to support a professional opinion. Internal control systems have a primary purpose of assessment and control of risks; that a material error was not be prevented or detected on a timely basis by the system leaving to losses. Weak internal control systems result in more substantive work and hence greater cost.

Gavrilov and Gavrilova (2001), the determination of the "weakness" of any internal control system is primarily judgmental. Upon the formulation of the process and system reliability estimates, comparison with data from the organization’s past performances or other firms may provide a more solid basis for judgment of the impact of an internal

control system on the firm's income risk and hence provide for more rational allocation of the auditor's time and effort.

Messier Jr. and Austen (2000) state that one of the primary advantages of the reliability theory is its close relationship to the auditor's needs regarding understanding the internal control system and control risk assessment. According to Stratton (2007), recent developments have increased the value to management of objective methodologies for the evaluation of internal control systems. Firm managers are therefore required to assure the accuracy of these systems. Stratton (2007) also adds that the process of evaluation of the internal control system by both management and external auditors is judgmental in nature. However, the few attempts at modeling internal control systems have not been implemented by firms due to the lack of realism, difficulty of modeling behavioral systems, lack of cost effectiveness, and lack of understanding by practitioners.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Research Design

Research design provides the glue that holds the research study organized. A research design is used to structure the research to show how all major parts of the research work are put together and also tries to address the central research questions that were used. Udeagha, (2003) defined research design as the framework that indicates the type of information that is needed for a given study, the source of such information and method of its data collection. Certainly, this is a survey research study. Survey research is the method of gathering data from respondents thought to be the representatives of some population using an instrument composed of closed structure or open ended items (questionnaire).

This survey research design was adopted through the use of questionnaire, oral interview and personal observation. The survey design was used so as to ensure originality and reliability of instruments. That is, to ensure that all information gotten were from primary source and not secondary data hence their reliability.

3.2 Population, Sample Size and Sampling Techniques

The population of this study comprised of the Nasarawa State University, Keffi workers in where a total of 87 comprising of all head of units within the institution. In deciding the sample size used, the researcher believed that the sample size is of a good

representation of the whole population of Nasarawa State University, Keffi employees. The determination of the sample size for this study was considered using the Taro Yamani method of determination sharing formula. This is designated by the formulae:

The formula is stated thus:

$$n = \frac{N}{1+N(e)^2}$$

Where: n = the desired
sample size N = Total
population = 87 e =
Tolerable error = 0.05 1 =
constant

The study assumed 5% level of tolerable error was considered as used for this research work. Hence, the sample size was computed thus; n = 61

3.3 Methods of Data Collection

For the purpose of this research, a well-structured questionnaire was used in gathering data. Questionnaire is a good choice because of its originality and specifically collected for this research purpose. Researcher collected data from respondents at their earliest convenience and assistance were rendered. The instrument for the study was a questionnaire consisting of five-point scale of (SA) Strongly Agree = 5, (A) Agree = 4, Agree = 3, Undecided Disagree = 3, (D) Disagree = 2, (SD) Strongly Disagree = 1. For the purpose of the study, the questionnaire was divided into three sections: A, B & C. Section A consist of the respondent's bio data, while Section B and C elicited responses

from respondents in order to provide a way out to the research questions. Section B and C consists of 4 sections each. Basically there are two sources of data:

i. The Primary Sources of Data

These data were obtained from the Nasarawa State University, Keffi employees as randomly selected with the aid of some prepared copies of questionnaire which are differently answered by them. In addition, oral interview were conducted with some officers of the Nasarawa State University, Keffi.

ii. The Secondary Source of Data

The secondary data consists of data from several sources, they include; textbooks on business and investment analysis, accounting and finance, taxation, business management, journals, newspapers and periodicals. The secondary data is very important in this resource study as it provided the direction and preview of the work, and moreover, its reliability is based on the strong belief that the people whose ideas were expressed are experts in their chosen fields of endeavours.

3.4 Technique for Data Analysis and Model Specification

The result of the questionnaires was analyzed by the use of tables. Simple percentages were computed and findings were presented, discussed and interpreted, deductive reasoning relevant to the research objective and hypothesis were also used. The Simple Regression was used in testing the hypothesis.

The linear regression model is used to ascertain the significant interaction between financial control and accountability. The ordinary least square method of regression was used with aid of SPSS version 16 software packages to analyze the data to assess the impact of the independent variables on the dependent variable. The functional relation of the model is given as:

$$AC = F(IC, IA) \dots \dots \dots (1)$$

Where:

AC=Accountability

IC=Internal Control

IA=Internal Audit

The above equation when expressed in explicit econometric form gives;

$$ROCE = \beta_0 + \beta_1 IC + \beta_2 IA + \mu \dots \dots \dots (2)$$

Where $b_0 > 0$, $b_1 > 0$, $b_2 > 0$ β_0 , β_1 , β_2 = coefficient parameters and μ = the error term

3.5 Justification of Methods

This study is in line with the studies carried out by Adedokun and Monday (2016) on promoting public sector accountability in Nigeria: the role of internal audit function (IAF) and Fasu and Osifo (2016) on financial control and fraud prevention in the public sector which used the same methodologies.

CHAPTER FOUR

DATA ANALYSIS, RESULTS AND DISCUSSION OF FINDINGS

4.1 Data Presentation

This chapter deals with data presentation, analysis, interpretation and discussion of findings. It is divided into five sections. The first section presents, analyzes and interprets the results on the background information. The second section presents, analyzes and interprets the results on the variables. The third section presents, analyzes and interprets the results about the performance variables. The fourth section presents the test of hypotheses and the discussion of findings. The last section presents the summary of findings from the analysis. The data for analysis were collected through the administration of the top and middle level management staff of the Nasarawa State University, Keffi.

A total of 87 copies of the questionnaire were administered to sample respondents and the questionnaire were retrieved and completely filled. The data obtained from the field were coded and subject to analysis using computer software application of Statistical Package for Social Sciences (SPSS) version 16

The presentation of data collected further means the way of presenting and arranging the different forms of data obtained through various data collecting techniques to enable the researcher perform analysis and exact new meanings from it. The data collected were presented in simple table. The data analysis was based on the answers to the key questions received from the various departments. The key questions in the questionnaire were analyzed by the use of simple percentage.

4.2 Data Analysis and Results

Respondents Characteristics

This sub-section deals with the frequency and percentage analyses of the socio-economic characteristics of the surveyed respondents.

Sex

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	60	67.4	67.4	67.4
	Female	27	30.3	30.3	97.8
	3	2	2.2	2.2	100.0
	Total	89	100.0	100.0	

Source: Field Survey (2018)

The table above shows that, 60 respondents were male while 27 were female representing 67.4% and 30.3% respectively.

Age Group

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	20-30	19	21.3	21.3	21.3
	31-40	36	40.4	40.4	61.8
	41 and above	34	38.2	38.2	100.0

	Total	89	100.0	100.0	
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Source: Field Survey (2018)

The table above reveals that 47.2% of the respondents strongly agreed that excess expenditure affect performance of the organization which exists almost in every organization. 28.1% Agreed, 22.5% were undecided, 2.2% of the respondents disagreed.

Do excess expenditure result into loss?

					Frequency	Per cent	Valid Per cent	Cumulative Percent	
Valid					strongly agreed	25	28.1	28.1	28.1
					Agreed	23	25.8	25.8	53.9
					Undecided	26	29.2	29.2	83.1
					Disagreed	15	16.9	16.9	100.0
					Total	89	100.0	100.0	100.0
Valid	strongly agreed	19	21.3	21.3	Total	89	100.0	100.0	
	Agreed	4	4.5	4.5					
	Undecided	38	42.7	42.7					
	Disagreed	9	10.1	10.1					
	strongly disagreed	19	21.3	21.3					
	Total	89	100.0	100.0					

Source: Field Survey (2018)

The table above reveals that 28.1% of the respondents strongly agreed that the excess expenditure result into loss, 25.8% of the respondents Agreed, 29.2% of the respondents were undecided, 16.9% of the respondents disagreed.

Do excess expenditure assist in actualizing organizational goals?

Source: Field Survey (2018)

The table above shows that 18.2% of the respondent strongly agreed that excess expenditure assist in actualizing organizational goals. 4.4% of the respondent agreed,

42.7% of the respondent were undecided, 10.1% disagreed while 21.3% strongly disagreed.

Do existence of internal audit help in achieving organizational goals?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	strongly agreed	28	31.5	31.5	31.5
	Agreed	37	41.6	41.6	73.0
	Undecided	17	19.1	19.1	92.1
	Disagreed	7	7.9	7.9	100.0
	Total	89	100.0	100.0	

Source: Field Survey (2018)

The table above reveals that 31.5% of the respondents strongly agreed that the existence of Internal audit help in achieving organizational goals. 41.6% of the respondents agreed, 19.1% of the respondents were undecided 7.9% disagreed while 0% strongly disagreed.

Is there any internal audit in your organization?

		Frequency	Percent	Valid Percent	CumulativePercent
Valid	strongly agreed	41	46.1	46.1	46.1
		37	41.6	41.6	87.6
	Agreed	5	5.6	5.6	93.3
	Undecided	2	2.2	2.2	95.5
	Disagreed	4	4.5	4.5	100.0
	Total	89	100.0	100.0	

	strongly disagreed				
	Total				

Source: Field Survey (2018)

The table above reveals that 46.1% of the respondents strongly agreed that there is internal audit within the organization. 41.6% of the respondents agreed, 5.6% of the respondents were undecided, 2.2% of the respondents disagreed. 4.5% of the respondents strongly disagreed.

Do the non-existence of audit affect accountability?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	strongly agreed	31	34.8	34.8	34.8
	Agreed	35	39.3	39.3	74.2
	Undecided	10	11.2	11.2	85.4
	Disagreed	8	9.0	9.0	94.4
	strongly disagreed	5	5.6	5.6	100.0
	Total	89	100.0	100.0	

Source: Field Survey (2018)

The table above reveals that 34.8% of the respondents strongly agreed that nonexistence of internal audit affect accountability. 39.3% of the respondents agreed, 11.2% of the respondents were undecided, 9.0% of the respondents disagreed. 5.6% of the respondents strongly disagreed.

Do the absence of internal audit decrease performance?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	strongly agreed	19	21.3	21.3	21.3
	Agreed	44	49.4	49.4	70.8
	Undecided	19	21.3	21.3	92.1
	Disagreed	4	4.5	4.5	96.6
	strongly disagreed	3	3.4	3.4	100.0
	Total	89	100.0	100.0	

Source: Field Survey (2018)

The table above reveals that 21.3% of the respondents strongly agreed that nonexistence of internal audit decrease performance. 49.4% of the respondents agreed, 21.3% of the respondents were undecided, 4.5% of the respondents disagreed. 3.4% of the respondents strongly disagreed.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	strongly agreed	27	30.3	30.3	30.3
		16	18.0	18.0	48.3
	Agreed	26	29.2	29.2	77.5
	Undecided	9	10.1	10.1	87.6
	Disagreed	11	12.4	12.4	100.0
	strongly disagreed	89	100.0	100.0	

	Total				
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Do the non-existence of internal audit increase fraudulent practices?

Source: Field Survey (2018)

The table above reveals that 30.3% of the respondents strongly agreed that nonexistence of internal audit increase fraudulent practices. 18.0% of the respondents agreed, 29.2% of the respondents were undecided, 10.1% of the respondents disagreed. 12.4% of the respondents strongly disagreed.

Is there any internal control in your organization that can check the operation of employees?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	strongly agreed	36	40.4	40.4	40.4
	Agreed	29	32.6	32.6	73.0
	Undecided	18	20.2	20.2	93.3
	Disagreed	6	6.7	6.7	100.0
	Total	89	100.0	100.0	

Source: Field Survey (2018)

The table above reveals that 40.4% of the respondents strongly agreed that there is internal control in the organization can helps to check the operation of employees. 32.6% of the respondents agreed, 20.2% of the respondents were undecided, 6.7% of the respondents disagreed. 0% of the respondents strongly disagreed.

Does the existence of control procedure contribute to the improvement of accountability in the organization?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	strongly agreed	27	30.3	30.3	30.3
	Agreed	44	49.4	49.4	79.8
	Undecided	7	7.9	7.9	87.6
	Disagreed	9	10.1	10.1	97.8
	strongly disagreed	2	2.2	2.2	100.0
	Total	89	100.0	100.0	

Source: Field Survey (2018)

The table above reveals that 30.3% of the respondents strongly agreed that the existence of control procedures contribute to the improvement of accountability in the organization. 49.4% of the respondents agreed, 7.9% of the respondents were undecided, 10.1% of the respondents disagreed. 0% of the respondents strongly disagreed.

To what extend does risk assessment within the organization enhance accountability?

		Frequency	Percent	Valid Percent	CumulativePercent
Valid	strongly agreed	11	12.4	12.4	12.4
	Agreed	47	52.8	52.8	65.2
	Undecided	7	7.9	7.9	73.0
	Disagreed	18	20.2	20.2	93.3
	strongly disagreed	6	6.7	6.7	100.0
	Total	89	100.0	100.0	

Source: Field Survey (2018)

The table above reveals that 12.4% of the respondents strongly agreed that risk assessment within the organization enhance accountability in the organization. 54.8% of the respondents agreed, 7.9% of the respondents were undecided, 20.2% of the respondents disagreed. 6.7% of the respondents strongly disagreed.

Does efficient communication and information system that link all components within the organization ensure accountability in the organization?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	strongly agreed	40	44.9	44.9	44.9
	Agreed	33	37.1	37.1	82.0
	Undecided	12	13.5	13.5	95.5
	Disagreed	3	3.4	3.4	98.9
	strongly disagreed	1	1.1	1.1	100.0
	Total	89	100.0	100.0	

Source: Field Survey (2018)

The table above reveals that 44.9% of the respondents strongly agreed that communication and information system that link all component within the organization ensure accountability in the organization.

37.1% of the respondents agreed, 13.5% of the respondents were undecided, 3.4% of the respondents disagreed. 1.1% of the respondents strongly disagreed.

Test of Hypothesis

This section involves the test of the research hypotheses using the regression analysis.

The test is based on the data collected from the field survey on the study. The data is

drawn question one (1) for hypothesis 1: and question three (3) for hypothesis 2 all in appendix 2;

Test of Hypothesis One

The Relationship between Internal Control and Accountability in the Public Sector

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.863 ^a	.744	.659	.92363	2.568

a. Predictors: (Constant), INTERNAL_CONTROL

b. Dependent Variable: ACCOOUNTABILITY

ANOVA^b

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	7.441	1	7.441	8.722	.060 ^a
	Residual	2.559	3	.853		
	Total	10.000	4			

a. Predictors: (Constant), INTERNAL_CONTROL

b. Dependent Variable: ACCOOUNTABILITY

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95% Confidence Interval for B	
		B	Std. Error	Beta			Lower Bound	Upper Bound
1	(Constant)	1.380	.687		2.009	.138	-.806	3.565
	INTERNAL_CONTROLS	.091	.031	.863	2.953	.060	-.007	.189

a. Dependent Variable: ACCOOUNTABILITY

The result from the analysis table 1, 2, 3(Model Summary, ANOVA and Coefficient) shows that internal control (as measure by risk assessment, control procedures and effective communication and information system) has strong positive but insignificant impact on accountability in public sector. Looking at the P-value of the internal control (as measure by risk assessment, control procedures and effective communication and information system) on accountability in the public sector P-value is $0.06 > 0.05$.

The value of $R=0.863$ (Model Summary) tells us that there is a high positive relationship between internal control (as measure by risk assessment, control procedures and effective communication and information system) and accountability in public sector. The Value of R^2 of 0.744(known as the coefficient of determination) tells us that 74.4% of accountability in the public sector could be explained by the institution of effective internal control (as measure by risk assessment, control procedures and effective communication and information system) while the remaining 25.6% could be not be accounted for. The Adjusted R^2 of 0.913 is close to the R^2 value of 0.935 meaning that the model is fit for making generalization. Therefore, internal control (as measure by risk

assessment, control procedures and effective communication and information system) has positive insignificant impact on accountability.

Test of Hypothesis Two

The Relationship between Internal Audit and Accountability in the Public Sector

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.916 ^a	.839	.785	.73314	2.469

a. Predictors: (Constant), INTERNAL_AUDIT

b. Dependent Variable: ACCOOUNTABILITY

ANOVA^b

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	8.388	1	8.388	15.605	.029 ^a
Residual	1.612	3	.537		
Total	10.000	4			

a. Predictors: (Constant), INTERNAL_AUDIT

ANOVA^b

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	8.388	1	8.388	15.605	.029 ^a
Residual	1.612	3	.537		
Total	10.000	4			

b. Dependent Variable: ACCOOUNTABILITY

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95% Confidence Interval for B	
	B	Std. Error	Beta			Lower Bound	Upper Bound
1 (Constant)	1.003	.603		1.664	.195	-.915	2.920
INTERNAL_AUDIT	.112	.028	.916	3.950	.029	.022	.203

a. Dependent Variable: ACCOOUNTABILITY

The result from the analysis table 1, 2, 3 (Model Summary, ANOVA and Coefficient) shows that internal Audit has strong positive significant impact on accountability in public sector. Looking at the P-value of the internal Audit on accountability in the public sector P-value is $0.029 < 0.05$.

The value of $R=0.916$ (Model Summary) tells us that there is a high positive relationship between internal Audit and accountability in public sector. The Value of R^2 of

0.839(known as the coefficient of determination) tells us that 83.9% of accountability in the public sector could be explained by the institution of effective internal Audit while the remaining 16.1% could be not be accounted for. The Adjusted R² of 0.785 is close to the R² value of 0.916 meaning that the model is fit for making generalization. Therefore, internal Audit has positive significant impact on accountability.

4.3 Discussion of Findings

From the above analysis in Hypothesis one and two, the result reveals that there is positive insignificant impact of internal control on accountability in the public sector but positive significant impact of internal audit and accountability in the public sector. This result contradicts with result of (John Wachira et al, 2014), the study adopted a descriptive design and target 30 accounting, finance and administrative staff in the Central Bank of Nigeria departments of the country. The result is consistent with Johnny (2013), who also adopted a descriptive design with a sample size of 56 administrative staffs in public offices in Pakistan, found a positive significant relationship between internal control audit and accountability which led to performance of the organization.

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.1 Summary

This study consists of five chapters. The introductory chapter which is regarded as chapter one gave an insight into the background of impact of financial control on accountability and performance of public sector organization in Nigeria. Financial control in this study was viewed within the context of financial controls including the maintenance of proper accounting records, strategy formulation, strategy implementation and strategy evaluation, internal control as a process effected by an organizations structure, work and authority flows, people and management information systems while performance was reviewed in terms of sustainability, profitability, and control volume and employees satisfaction. The first chapter dealt with the background to the study, identified problems related to the study, outlined the objectives of the study, formulated appropriate research questions and hypotheses which were in line with the research objectives. The chapter also highlighted the scope and significance of the study and gave operational definition of terms and variables used in the study.

The second chapter concentrated on establishing a detailed explanation as the study's concepts were identified and discussed, highlighting relevant theories. An empirical review of related literature and identification of gaps were also undertaken, as well as the formulation of a conceptual model of financial control and performance.

Chapter three presents the methodology used in the study. The chapter presents the research design, population of the study, sampling unit and sampling technique, method of data collection, research instrument pilot study, and reliability of research instrument, data analysis and ethical considerations. The chapter also presented the model specification. The study adopted descriptive survey research design. The population for the study consists of the primary and secondary population where the primary population is eighty seven (87) staff of the Nasarawa State University, Keffi. Total enumeration was used for determination of sample size for the study. The study made use of five point questionnaire for collecting data and simple linear regression analysis was chosen to determine the relationship between identified hypotheses.

Chapter four presented the analysis of the study. The analysis was done using the descriptive analysis method of simple percentages, frequency distribution of demographic variables, and a simple regression analysis. The use of percentages and frequency distribution tables aided with the statistical package for social sciences (SPSS) was used in analyzing and interpreting data. Data generated from the questionnaire were sorted, arranged, coded, analyzed and substituted in the functional equations to obtain simple regression models and establish statistical significance of the integrated strategic management and performance variables and the final acceptance or rejection of the hypotheses were made.

The result of the analysis reveals that majority of the respondents agreed that current mission statements of the organizations is compatible with the activities being carried out. The result shows positive that is the company's mission statement is in line with the

activities done in the company. In addition, the respondents indicated that new strategies are formulated when dealing with significant issues pertaining to getting work done this shows positive that strategies are formulated as soon as a new issue arise. However, majority of the respondents disagreed that strategy formulated is based on changes in the system of the company this indicates the company's does not change it strategies based on whether the system is changing or not. The study also reveals that majority of the respondents agreed that workers find it difficult to adjust to the new technique initiated. This tends to affect the operation of the company in return which will affect performance. In the analysis, majority claimed that laid down plans are not being addressed by management sometimes this shows negative because if the management don't address laid down plan there won't be much understanding on what they are to do which will affect the performance of the company negatively.

The analysis also showed that the respondents disagreed that customers patronize our product more often. This shows negative because without customer patronizing the company's product the performance of the organization will fall. Also, majority of the respondents disagreed that customers advertise their product to other potential customers. This also shows a negative result because when customers do not advertise the product to other customers the purchase will be low and sales will below which will affect performance. Lastly, disagreed that customers are satisfied with the decision to buy the company's products. This shows a negative result and it implies that customer just come to buy the product only because they have no other means of getting the product.

From hypothesis one, environmental scanning has no significant effect on the market size from the result shows that environmental scanning has significant effect on market size of the company size ($r = 0.461$, $R^2 = 0.212$, $p = 0.000 < 0.05$).

From hypothesis two, strategy formulation has no significant relationship on profitability from the result shows that strategy formulation has a significant relationship on profitability ($r = 0.520$, $p = 0.000 < 0.05$). From hypothesis, three strategy implementation has no significant effect on sales volume from the result shows that strategy implementation has no significant effect on sales volume ($r = 0.061$, $R^2 = 0.004$, $p = 0.000 > 0.05$). From hypothesis four, strategy evaluation has no significant effect on customer's satisfaction because the result shows strategy evaluation has a significant effect on customer satisfaction ($r = 0.206$, $R^2 = 0.046$, $p = 0.000 < 0.05$).

5.2 Conclusion

Based on the outcome of the hypotheses which were empirically tested and the research finding stated earlier in this chapter, the study therefore, concludes that there is a significant positive relationship between financial control and accountability in the public sector organizations in Nigeria.

5.3 Recommendations

Based on the findings of the study, the following recommendations are to be considered and implemented by relevant parties:

1. The organization should pay more attention on internal audit than on internal control to ensure effective financial control and improve on accountability thereafter due to the insignificant relationship internal control has on accountability.
2. The organization should pay more attention on internal audit than on internal control to ensure effective financial control and improve on accountability thereafter due to the insignificant relationship internal control has on accountability.
3. Management should establish and implement periodic review of internal audit performance to ensure that its performance and value to the Institution is maximized and to ensure compliance with appropriate standards and guidance.
4. Internal control activities, procedures and policies should be regularly revised to ensure that they are effective to the organization.

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