

Administrators' Financial Accountability and Perceived Internal Efficiency of Public Secondary Schools in Cross River State, Nigeria.



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ABSTRACT: This study titled "administrators' financial accountability and perceived internal efficiency of public secondary schools in Cross River State, Nigeria" was carried out to assess the relationship (if any) between administrators' financial accountability and perceived internal efficiency of public secondary schools. The study area is public secondary schools in Cross River State, Nigeria. The staff in the public secondary schools formed the population of the study and a total of five hundred and twenty-nine (529) sample size was gotten from the population. The questionnaire was used as the main instrument for data collection. From extent observation and analysis, the study reveals that administrators' financial accountability significantly influence internal efficiency of public secondary schools in the study area., that is, when financial resources are not only adequately provided but judiciously used the performance of students in public secondary schools is bound to change especially in external examinations like WAEC and NECO. Therefore, school financial records of all income and expenditures should be religiously kept by school administrators. Also, school administrator should maintain reports on financial metrics. Finally, they should be adequate report on financial projections.

INTRODUCTION

Financial accountability is a practice in education that is key to enabling efficient management of secondary schools in Nigeria. It is an aspect of the economics of school management strategies that enables the school administrators to not only keep the financial records of the school but how this adequate management is properly adhered to bring about efficiency and effectiveness. The management of financial resources in education is a vital issue in secondary education. Secondary education and the problems of financial resource management have been largely blamed for the poor status of school physical and human resources and poor academic achievement of students (Okoye, 2004 in Nwosu and Ozioko, 2020). The continued financial assistance given to schools by the government and non-governmental organization is inadequate to enable them achieve their goals (Nwosu and Ozioko, 2020). Schools are established in almost every community in Cross River State but many of the schools are in a deplorable state because of issues in managing the available financial resources. It has long been recognized that the achievement of educational goals depends on adequate financial management. The issue of financial management is a very crucial one and demands serious attention by government and the educational stakeholders at all levels. According to Babayemi (2006) in Nwosu and Ozioko (2020), the role of every school financial manager includes organizing the staff, preparing the school budget, administering capital out layand debt services, administering school purchases, accounting for school monies and property, providing for a system of internal accounting, the need to display accountability in schools financial management and the need to provide a meaningful account on how the financial resources of schools are utilized for the success of a reformed structure which will improve the quality of service delivery at the secondary educational level (Ofojebe, 2007 in Nwosu and Ozioko, 2020). It will equally influence the perceived attractiveness of school attendance as well as the learning achievement of students. The internal efficiency of public secondary schools can as well be assessed in terms of the enrolment ratio, performance in external examinations like WAEC and NECO repetition and dropout rates.

Accountability in education has become imperative considering the fact that the society expects very much from the school system. All operators in the school system have an obligation to live up to their responsibilities by making the education system very responsive, competitive and productive. Educational administrators are both accountable to the entire stakeholders

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in education as well as accountable for achieving the goal of education using available resources. Accountability in education desires an administrator that is proficient to mobilize the necessary actors and factors in the system to achieve the desired goals of education and render account of such stewardship thus enhancing seamless adjustment into the change agenda of present administration in Nigeria as a whole and Cross River State to be specific (Usman, 2015). Financial accountability suggests being prudent, discipline and responsible with income and expenditure in the administration of secondary schools in Nigeria. The principle of accountability makes it imperative for schools to devise a means of providing a statement of detailed income and expenditure of schools. Babayemi (2006) stated that when funds are given out for the procurement of materials, adequate care must be taken to see that the goods are purchased with the money spent on them and receipts are expected to be issued for accounting purposes. Accountability also demands good record keeping. School finance officers record all items and amount of money approved to be used for every term. Vouchers have to be prepared before any payment is made. They must not be destroyed or misplaced.

The School administrator is the head of the school system with clearly defined functions based on a hierarchy of authority as prescribed by the Ministry of Education (Cross, River State Ministry of Education, 2017). The prudential and judicious management of both human and material resources rest on his leadership acumen. The school administrators are entrusted with inputs such as facilities, funds, and personnel among others that need to be managed efficiently for desired outputs to be obtained. School management is one of the important factors that affect internal efficiency of schools. Susy (2008) submits that school management has an important role in improving the learning capacity of learners, because they coordinate teachers in setting standards, teaching the curriculum in relevant way and providing additional support. Kathmandu (2001) remarks that school management practice could be influenced by top management, qualification of head teachers, qualification and training of school teachers, and most importantly the commitment and initiative taken by the head teachers and teachers. All these could lead to efficiency as school inputs are judiciously managed for desired outputs or products of the school system.

Efficiency suggests the ability to perform well in a given task even with limited resources or manage limited resources well in an assigned role. The inputs into the secondary school system include the students, teachers, furniture, equipment and facilities as well as finance and time, while the output comprises the students who graduate at the end of the system (Adeyemi & Adu, 2012). Efficiency is seen as a situation in which the educational administrators are able to satisfy the needs of the human elements within the system in admission procedure, staffing, management of funds and other variables in the business of education so as to achieve maximum output with little input or effort. Secondary schools management is expected to apply inputs (human and material resources and also administrative exigencies or demands) from the school system and outputs (academic achievement or excellence of students, high level of productivity) to produce maximum output with minimum possible inputs in keeping with set standards. Efficiency of school systems can be seen from two perspectives: external and internal efficiency. External efficiency of the school system looks at the attainment of social goals or objectives while internal efficiency is concerned with the relationship between inputs and outputs of the school system (Yang, 2014). However, the focus of this study is on internal efficiency of the school system.

Internal efficiency of education refers to the relationship between learning achievements (outputs) and corresponding inputs used to create them (Ebhojimen, 2009). Longe and Durosaro (2008) stated that internal efficiency is the extent to which the educational system's ability can maximize cost and reduce educational wastage. This makes internal efficiency a milestone of any educational institution. Internal efficiency acts as a mirror of operation system of organization. This implies that secondary schools would have good results and their students are able to secure good jobs and a bright future. Subedi (2009) explained that internal efficiency is affected by system flow factors especially drop-out, retention, promotion, and cycle completion among others which are dependent on input, process and output related dynamics.

Internal efficiency is the extent to which resources made available to the educational system are being used to achieve the goals for which the educational system has been set up. In this regard, the input into the system and the output from it needs to be measured. The inputs such as classroom, teachers, furniture, textbooks, and computers for information and communication technology (ICT), internet services among others, can be quantified as the cost per student, per year. Thus, the smaller the wastage rate the more efficient the system (Babalola, 2003). Similarly, Lerotholi (2001) pointed out that the internal efficiency of an education system is revealed by grade promotion, repetition and dropout rates. Akinwumiju (1995) in Yang (2014) stressed that an internally efficient educational system is one, which turns out graduates without wasting any student's year or without dropouts and repeaters. This is to a great extent dependent on the accountability of school systems.

School accountability as described by Figlio and Loeb (2011) is the process of evaluating school performance on the basis of student performance measures. That is, a well financial accountability to them is a catalyst to workers' motivation which

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in turn is translated into hard work in terms of teaching and the output is on measured by student's performance. The authors explained that accountability in education is a broad concept that could be addressed in many ways. These include the use of political processes to assure democratic accountability, introduction of market-based reforms to increase accountability to parents and children, or development of peer-based accountability systems to increase the professional accountability of teachers. To Ahmed (2000), accountability refers to holding the providers of services answerable to the beneficiaries and other stakeholders regarding both process and outcome of a programme. Accountability in education has three dimensions. Firstly, education staffs are accountable to those in the educational hierarchy above them. Secondly, school administrators have to demonstrate to zonal education office staff that they are doing their jobs, and they must also show their local board of governors and Parent-Teachers Association (PTA), that the school is meeting up to its requirements. Thirdly, the institution through the education system is accountable to parents and the community. The adults in the community pay fees for children to be educated, and they are expected to be presented with evidence that learning has occurred as advertised.

Accountability demands that an effective leader is able to mobilize, motivate and utilize subordinates to achieve organizational goals. This means that the school administrator (Principal or Vice Principal) must be perceived as a principal actor in management processes. He measures the performance of the organization by establishing targets with which to determine both performance of the organization and that of every person in the organization. He analyzes, appraises, and interprets performance and communicates the outcome to the subordinates, colleagues and superior (Eferekeya, 1999). Particularly, his functions include initiating, strategies and providing direction to all in the institution. These strategies may be geared towards cost benefits, cost effectiveness and cost analysis in terms of utilizing men and materials for operation of the education system. His effectiveness in leadership is in facilitating the release of human potentials in order to synthesize and utilize the available resources to achieve goals without wastage.

Accountability in secondary school includes effective finance management processes. Federal Republic of Nigeria (FRN, 2013) recognizes this fact, when it stated that education is an expensive social service that requires adequate financial provision from all tiers of government for a successful implementation of the educational programmes in the country. Also, Durosaro (2000) believed that a very vital aspect of the function of the school manager was the management of the school fund and facilities, while Oguntoye (1983) in Olatoun (2012) also stated that finance is positively related to the quality of education. This implies that school administrators raise the needed funds, prioritize needs, budget, and report expenditures in details. Educational management could be improved both by finding alternative sources of funding to meet school needs, prudent utilization and reporting of existing funds.

The school administrators supervise both human and material resources within the school for the attainment of desired objectives. The human resources are the teachers and students while the material resources include classrooms, machines, laboratories, chalkboards, offices among others. Frankie- Dolor (2002) asserted that of all the pre-requisites for effective management of an organization, the most vital is the human resources. Olatoun (2012) also stated that the success of any type of organization, be it social, political, religious or economic, depends to a large extent on the human beings that make up the organization. School administrators as supervisors take decisions, which provide the knowledge, discipline, energy and co-operation through which school objectives are achieved and with which leads to maximum efficiency.

Efficiency typically means a potential for increase in the desired outcomes of education without increases in the physical quantities of resources used. Efficiency has two major aspects: production efficiency which refers to the efficiency with which inputs are combine in the education process to achieve desired outputs and exchange efficiency which refers to the efficiency with which appropriate educational outcomes are matched with the country's educational needs. Inputs of the education are composed of the students, the teachers, the time factors, the physical infrastructure and other equipment, and recurrent expenditure. On the other hand, output refers to intangible characteristics that pupils acquire in the course of education programmed, knowledge, skills, behavior, and attitudes normally revealed by examination results such as WAEC and NECO.

According to Yin and Wang (2005), internal inefficiency is a phenomenon that describes the relationship between inputs and outputs of education system. Internal inefficiency may permeate much of primary, secondary, and higher education. This is because infrastructure, administrative staff, and teachers become underutilized as a result of falling rate of enrolment. Subsequently, this creates avenues of inefficiency waste, and lower productivity. Waste/wastage in education entails the application of human and material resources committed on students who may have to repeat, and failures or drop out of school before completing a cycle. Wastage may take place in one of the following ways: wastage may be used to describe those who fail to graduate and leave the system before the completion of the course; it may occur between grades caused by repeating the grade; and those who drop out of the system between the grades.

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In Cross River State, the researcher is concerned as to whether school administrators are not utilizing their management competencies in ensuring the supervision of financial facilities for accountability of the educational process. A recurring decimal in the State is the poor performance in annual external examinations (WAEC and NECO) and inability of such graduates especially from the public secondary school sector to adequately satisfy the entry requirements for admission into tertiary institutions. The researcher's concern over this development therefore necessitated this study with a focus on determining the influence of accountability amongst administrators and perceived internal efficiency of public secondary schools in Cross River State, Nigeria. Therefore, the study will be examining the significant relationship (if any) between administrators' financial accountability and perceived internal efficiency of public secondary school in Cross River State.

THEORETICAL FRAMEWORK

The study is based on two theories: Human Capital Theory and the System Theory. Schultz (1960), maintained that increase in any output could only be realized by investing in human capital, hence, the Human Capital Investment Theory. Investing in human capital through education is to enable graduates respond to changing opportunities (Schultz, 1971). The convention theory of human capital advocate for by Becker (1992), and Miner (1974) in Ouma (2017) views education and training as the major sources of human capital accumulation. Secondary schools therefore should participate in enabling students acquire knowledge, skills and attitudes which are very crucial for human capital base.

A system is a group of interrelating interdependent parts that form a complex whole. Ludwig von Bertalanffy initially proposed general systems theory in 1928. According to Ludwig, a system is featured by interactions of its components and nonlinearity of the interactions. Systems can be either controlled or uncontrolled. The researcher considered 246 secondary schools as processing systems comprising of different components: administrator, teachers, students, time, resources and facilities. The raw materials (input) are the students enrolled into the schools, processed through teaching and learning to give rise to finished products (output) which are the graduated students. The more the school system is internally efficient, the more qualitative are the graduates, with less wastage. Both the Human Capital Theory and the System Theory reinforces the main purpose of education. That is to improve learners' ability to make positive contribution in controlling and shaping of environment and its degradation. Government, policy makers and civil society have emphasized that developing countries need to invest more in education and ensure that systems of education are managed efficiently, that limited national resources allocated to the education sector yield maximum impact, and that cost-recovery measures are adopted. Even though these two theories look at learners as "machines" to be sharpened for better production, they still prove the best for this study since Nigeria being one of the developing countries has embarked on educating her citizens as a way of empowering them to take responsibilities in the society and to improve their productivities.

LITERATURE REVIEW

The role administrators play is regarded primarily as that of a head teacher who keeps things in good order, disciplines students, submits reports, performs whatever clerical work as necessary and keeps tracks of students' records and maintain accurate financial records. All these are aimed at achieving the goals for which the principal is to be held accountable. When financial transactions are properly documented and kept in records, incidence of fraud, overspending and financial waste, will be curtailed to an extent. Records such as cash book, bank account book, cheque book, account ledger and receipt for payments, are useful records for this purpose.

The administrator carry out financial management and parents have to be assured that the finances are managed properly at the schools under their custody, since payment of school fees is obligatory at all secondary and high schools. According to Moet (2000), the income of the school shall consist of all fees charged by the school. It is obligatory for principals to ensure accountability and prudence in the utilization of school funds. Principals are appointed on the basis of teaching experience, as well as their academic and professional qualifications (Mosoeunyane, 1999). Training in or even having a working knowledge of financial management is not considered a prerequisite for appointment to the position of principal (Kotele, 2001). Poor management of funds by principals often led to shortage of critical resources in schools. Poor management of funds by principals often led to shortage of critical resources in schools. Accountability in financial administration according to Bisschoff (1997) in Ekundayo (2010), involves three aspects: sound relationships, communication with all stakeholders and internal as well as external and motivation of all the people concerned with school finances. Niemann (1997) believed that financial activities are dealt with most effectively when both the administrative and academic personnel are involved in the process. This implies that financial activities can be attained perfectly with the application of system theory where all hands must be on deck. The financial planning of school finances and its control are interdependent and closely linked with each other (Ntseto, 2009).

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Oche (2009) conducted a study to ascertain financial management practices of secondary school principals in Benue State. Four research questions were raised and two null hypotheses were formulated to guide the study. The study employed a survey research design. The population was not sampled due to the manageable size hence 624 principals of government grant aided secondary schools were used. A forty-seven item questionnaire tagged "financial management practices of secondary school principals' questionnaire" was administered on 312 junior principals and 312 senior principals respectively. Mean rating and standard deviation were used to answer the four research questions while t-test statistics was used to test the two null hypotheses. The test of the two null hypotheses showed that there was no significant difference in the mean ratings of junior and senior secondary school principals on sources of funds for secondary schools, and there was no significant difference in the mean ratings of senior and junior secondary school principals on how funds are managed in secondary schools in Benue State. The findings of the study revealed that principals explore other sources for funds such as P.T.A. levies, funds from school farms, magazines, speech and prize giving day, and canteens. Money raised from these sources is included in school budget therefore such funds are accounted for. Budgetary plans are made in collaboration with heads of departments but not strictly adhered to in terms of implementation. Furthermore, the findings showed that there were several factors militating against financial management such as ghost workers, untimely disbursement of funds, lack of ICT training in the bursary department and neglect of internal auditing.

According to Nwankwo (1999), the school administrator needs specific skills in financial management which are as follows:-Revenue generation, Assessment of the school needs, Planning and programming, Prioritizing areas of pressing needs, Cost benefit analysis, Stock taking, Market survey, Budgeting, Financial record keeping, Receipts, Banking strategies, Delegation of staff for financial matters, Auditing and Accountability. Financial management practices of principals in Cross River State has become a sensitive issue over the years because of the growing public and government interest in the provision of funds for the implementation of school programmes. The public expects the school administrators to ensure prudent management of school funds but on the contrary there are speculations and accusations of financial mismanagement by principals such as lack of initiative by principals to create other sources of funding the school, neglect of budgetary plans in financing school programmes, poor disbursement of funds, lack of trained personnel's such as the bursars and cashier, lack of training in financial management by some principals, illegal levies imposed on students, non-completion of projects already approved and paid for by the government, abuse of P.T.A funds, poor record keeping and poor auditing and accounting system.

The administrators cannot make policy statements without interference. their performance is being subjected to increasing criticisms by parents and other stakeholders who sees the management of the school as not just the responsibility of the principal alone but a collective responsibility of the entire community. According to Tafida (2005) accountability would include setting correct goals evaluating their degree of achievement and at what price, presenting and interpreting the information to the public, and accepting responsibility for any results that are perceived as adequate. Accountability according to Adesina (1997) in Tafida(2005) is largely a legal concept defined by recommended or required procedures in record keeping and financial transactions. It also requires procedures for reviewing and disciplining individuals who tend to violate professional ethics and standards. It involves an audit to ascertain whether resources have been used for specified purpose according to practices or requirements. Principals who are appointed outside merit or due to political considerations may not possess the management expertise and experience needed for efficient and effective school management (Udoh et al., 1997).

In a study conducted by Adaobi (2001) to investigated how principals ensure accountability in managing secondary school funds and the problems that limit principals' accountability in managing the funds in Anambra State. The study, which was a survey, was based on two research questions and two null hypotheses. A sample of four hundred and forty-three respondents (443) was selected through proportionate stratified-random sampling technique, Data was collected through a researcher-developed questionnaire, and analyzed using mean scores, standard deviation and Analysis of Variance. The findings of the study indicated that the principals did not display acceptable levels of accountability in managing their school funds. Some problems that limit principals' financial accountability include: inadequate allocation of resources and funds for school activities, non-availability of guidelines on school financial accounting; lack of bursars' compliance with principals directives regarding school accounts; inadequate training on innovations in financial accountability. It was recommended among other things that in-service training should be provided to principals on innovations in financial accountability; government should provide adequate funds to schools, and bursars should show maximum compliance with principals' directives regarding school accounts.

According to Samir (2006) the word 'efficiency' is often used as synonymous to 'productivity' in the economic literature. The economists particularly developed and refined the concept of efficiency. The concept of efficiency in education' was also first evolved and discussed by them (Blaug, Brimer and Pauli). It refers to the relationship between the inputs into an education system and outputs from that system. An education system can be said to be efficient if maximum output is being obtained from

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a given input or a given output is being obtained with the minimum possible inputs. But what constitutes inputs in education system? From educationists' point of view, it is obviously the structure and facilities, teacher quality, teaching learning provision, curriculum and textbook, students' background, etc. On the other hand, output is the number of graduates and their quality. The former can be expressed in terms of expenditure per student year and the later as number of student-years spent by the graduates of the cohort.

METHODOLOGY

The research design that was used for this study is the survey design. Survey research is the collection of data attained by asking individuals questions either in person, on paper, by phone or online (Owens, 2017). Conducting surveys is one form of primary research, which is the gathering data first-hand from its source. The information collected may also be accessed subsequently by other parties in secondary research. Survey research is used to gather the opinions, beliefs and feelings of selected groups of individuals, often chosen for demographic sampling (Owens, 2017). This design will be used in this study because it is economical, allowed a large population to be studied with less expense and its findings can be generalized to other areas outside the study area.

The study area is Cross River State. Cross River State is one of the 36 states in Nigeria that has both internal and international boundaries. The state has 18 local government areas with its capital in Calabar municipality. She equally has three Education Zones, which include Calabar, Ikom and Ogoja. There are two hundred and forty-six (246) public secondary schools and six (6) higher institutions in the state (Cross River State Ministry of Education, Calabar, 2017). The population of the study was 5,277 teachers in 246 public secondary schools in Cross River State obtained from the Ministry of Education, Calabar for the 2016/17 academic session. Teachers are accountable to the school administrators, government and parents in the course of discharging their duties. As such they will be able to provide data about accountability. The sampling technique adopted for this study was stratified random sampling technique. The stratified random sampling according to Nwoagu (2002) is where the population is first categorized into groups that are distinctly different from each other on relevant variables and which the elements are drawn at random within each stratum, is such that the relative proportion of the strata in the resultant sampling are the same as they exist in the present population. Stratified random sampling technique is chosen because of its capacity for the proportional representation of subjects from the different units or communities of the population. From each of the different educational zones stratified, the various schools in the various zones were selected using hat and draw simple random sampling technique, a sample size of 529 was drawn. Questionnaire was the main instrument used in collecting data while Simple linear regression used to test the hypothesis which states that there is no significant relationship between administrators' financial accountability and perceived internal efficiency of public secondary school in Cross River State.

ANALYSIS

In this section the main variables of the study are identified, their mean and standard deviation calculated and presented. The means and standard deviations of research variables is presented in the Table below.

TABLE 3.1 General description of research variables n=529

Variable	Mean	Standard deviation
Financial accountability	17.05	2.13
Internal efficiency	24.63	3.04

Simple linear regression analysis of the influence of financial accountability on internal efficiency of schools						
Variable	Mean	SD	R	R ²	Adjusted R	
Internal efficiency	24.68	3.04	0.117 ^a	.124	.139	
Financial Accountability	16.02	2.08				

Model	Sum of squares	Df	Mean square	F-ratio	P-level
Regression	72.346	1	26.143		.012 ^b
Residual	491.063	527	5.431	3.357	
Total	563.409	528			

a) Dependent variable : Internal efficiency

b) Predictor (Constant): Financial accountability is accounted for by financial accountability.

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The P-value (.012) associated with the computed F-value (3.357) is less than the level of significance (.05). Consequently the null hypothesis was rejected. This implies that there is a significant influence of administrators' financial accountability on internal efficiency of secondary schools. The implication of this result is that good financial accountability by school administrators significantly contributes to internal efficiency of public secondary schools in Cross River State. It follows therefore that in schools where financial accountability is poor, internal efficiency may be jeopardized. Respondents therefore exhibited commonality and objectivity in their responses which is a true reflection of their active involvement in the running of the school system.

DISCUSSION

It is revealed that administrators' financial accountability significantly influences internal efficiency of public secondary schools in the study area. This finding agrees with Ekundayo (2010) who stated that the principal is the chief executive and accounting officer entrusted with the responsibility of controlling the revenue accruing from the school and ensuring judicious utilization of PTA levy. Bush (2004) also said that principals possess authority legitimized by their formal positions within the schools and are accountable to school governing bodies for their activities. Ntseto (2009) posited that administration of a school's finances is an integral part of effective school administration. Financial accountability is the hub of success for every organization including the school system. Where this competence is lacking in school administrators, internal efficiency would be impeded and school goals and objectives would not be achieved.

CONCLUSION

This essay is an empirical research that examined administrators' financial accountability and perceived internal efficiency of public secondary school in Cross River State. As revealed in the analysis and discussion of the findings, there is a significant relationship between administrators' financial accountability and perceived internal efficiency of public secondary schools in the study area and beyond. This implies that accountable financial record keeping system is a catalyst to the overall growth and management of school system not only in Cross River State but in Nigeria as a whole.

RECOMMENDATIONS

1. School financial records of all income and expenditures should be religiously kept by school administrators.
2. School administrator should maintain reports on financial metrics.
3. They should be adequate report on financial projections.
4. The principle of accountability should be held to a very high esteem.

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