

**ISSUES, CHALLENGES AND PROSPECTS OF
ACCOUNTABILITY IN ALVAN IKOKU FEDERAL
COLLEGE OF EDUCATION, OWERRI, IMO STATE,
NIGERIA**

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Abstract

The paper considered issues, challenges and prospects of accountability in tertiary institutions, with particular reference to Alvan Ikoku Federal College of Education, Owerri. The population of the study comprised 682 academic staff of the institution, from which a sample size of 240 (i.e. 40 from each of the 6 schools of the college) was drawn. The survey research method was employed for purposes of questionnaire and interview administration. Data were gathered both from the primary and secondary sources. 210 properly filled and returned questionnaires together with interview from 90 (15 from each of the schools) of the respondents were used for the data gathering; while the data were analyzed using simple percentage. The Z test statistics was employed in testing stated hypotheses. It was discovered that leadership problems, vague definition of educational goals, lack of adaptation to modern trends, constitute challenges to accountability in Alvan Ikoku Federal College of Education, Owerri. The paper recommended that favouritism, nepotism and quota system be erased in the appointment and selection of those in positions of responsibility to advance educational goals; also regular training and orientation are necessary for key personnel of the institution, to keep them on

the track of modern trends; apart from that, the anti-graft agencies be strengthened to curtail corruption.

Many articles have been written on the problems bedevilling tertiary institutions in Nigeria. Among the very many problems, according to Ahmed (2011), include legacies of colonialism, the state of the national economy, the massive migration of talents (brain-drain) due to frustration and low social expectation, the growth of private tertiary education institutions, academic freedom, quality and excellence, governance and authority, finance and funding, and management issues. Judging by the number of articles concerning the latter, the most critical of them is the issue of accountability of resources made available to educational managers for educational goal advancement. From independence to early 1980s, government felt comfortable funding education alone. This was during the era of boom and when there were few of such institutions and few students enrolment. From the mid 1980s till date, there has been tremendous increase in the number of tertiary institutions in the country. As the number of institutions and students enrolment increased, the fund demand also increased, and it got to a point where government openly acknowledged that it could no longer fund education alone.

Oduleye (1985) in Idialu and Idialu, (2012) noted that the quantum of funds made available to tertiary institutions by government was on the decline, hence the search for alternative sources. Today, between 16% and 22% of government budget go to education (Aghenta, 2010), and between 25% and 45% of family income go to education (in term of tuition and other charges), (Idialu and Idialu, 2012). nigerianobservers.com (2014) pointed out that stakeholders in education are not only interested in funding education, but how the funds released to the sector are managed and accounted for. This calls for prudent management of the resources made available for education. To ensure these, certain concepts including accountability were introduced into the education lexicon and emphasized more in the area of accounting education. Accountability could be viewed as the recording and reporting of the activities and events affecting personnel, facilities, materials or money of an organization and its programmes.

Education is the process of cognitive, affective and psychomotor development of a child. Owing to the short fall in the funding of education by government, other stakeholders are being called upon to give more financial assistance to schools than before, thus, parents who in the past took for granted that the school system were doing the hardest they could, are now demanding accountability from the school system of their children / wards' failure. Government on the other hand, are demanding accountability from the school management of the resources it invested in the school system; that is why the whole essence of supervision, monitoring and evaluation in the educational system bothers on ensuring accountability in the system. Hence there is

increasing social demand on educational managers to: expand facilities, provide more supportive services; provide equal educational opportunities; re-order priorities; ensure greater productivity and new programmes; respond to more individualised needs; and provide software necessary to upgrade business decisions in their own areas of responsibilities, (Durosaro, 2011). That means these educational administrators / managers have to report, explicate, and defend the procedures as well as justify means adopted in delivering services perceived as needed by the people to the people.

However, the educational administrators have not lived up to these responsibilities. For instance, Babayo (2014) observed that a committee set up by the federal government in 2012 to assess the performance of public tertiary institutions in Nigeria revealed that they were grossly mismanaged. Teboho (2000); and Ekpo (2014), identified admission racketeering, poor record keeping, poor examination management, improper management of funds and facilities as some of the criminal and unethical practices associated with tertiary institutions in Nigeria. Okoroma and Ibara (2008) identified conflicts of interest, inability of the school system to keep up with the innovations dictated by the changing society, among others, as problems militating against accountability in education in Nigeria. It is noteworthy that the Alvan Ikoku Federal College of Education, Owerri, is not immune from all these anomalies, therefore the need for this research.

Statement of the Problem

The level of resources allocated to the educational sector is not commiserate with the cost of education in Nigeria. Given this prevailing circumstance, stakeholders demand on regular basis, accounts of the meagre resources they channel to the sector for goal advancement. These accounts do not usually tally with the expectation of the people. Siberman (2006); Moorish (2007); Okoroma and Ibara (2008); and Kaufman (2009) and others identified vague definition of educational goals by educational administrators, leadership issues, corruption and nepotism as part of the problems militating against accountability in tertiary institutions in Nigeria. It should be noted with emphasis that the Alvan Ikoku Federal college of Education is not exonerated from all the aforementioned challenges in their day-to-day operations, hence this study.

Research Objectives

The following research objectives guided the study:

- To determine whether leadership problem constitutes a challenge to accountability in Alvan Ikoku Federal College of Education, Owerri;
- To ascertain whether lack of adaptation to modern trends constitutes a problem to accountability in Alvan Ikoku Federal College of Education, Owerri;
- To determine whether conflict of interests among sub-groups in the society constitutes a challenge to accountability in Alvan Ikoku Federal College of Education, Owerri;

- To find out whether vague definition of educational goals poses a challenge to accountability in Alvan Ikoku Federal College of Education, Owerri.

Research Questions

From the above research objectives, the following research questions were formulated:

- To what extent does leadership problem constitute a challenge to accountability in Alvan Ikoku Federal College of Education, Owerri?
- To what extent does lack of adaptation to modern trend constitute a problem to accountability in Alvan Ikoku Federal College of Education, Owerri?
- To what extent does conflict of interests among sub-groups in the society constitute a challenge to accountability in Alvan Ikoku Federal College of Education, Owerri?
- To what extent does vague definition of the educational goals pose challenge to accountability in Alvan Ikoku Federal College of Education, Owerri?

Research Hypotheses

In view of the foregoing, the following null hypotheses were formulated and tested at 0.05 level of significance:

Ho₁: Leadership problem does not significantly pose a challenge to accountability in Alvan Ikoku Federal College of Education, Owerri

Ho₂: Lack of adaptation to modern trends does not significantly constitute a challenge to accountability in Alvan Ikoku Federal College of Education, Owerri

Ho₃: Conflict of interests among sub-groups in the society does not significantly constitute a challenge to accountability in Alvan Ikoku Federal College of Education, Owerri

Ho₄: Vague definition of educational goals does not significantly constitute a challenge to accountability in Alvan Ikoku Federal College of Education, Owerri

Review of Related Literature

A quick look at one of the common dictionaries reveals that the term “accountability” means having responsibility for or reporting to others on something, usually fund, material or personnel, utilized in an organization (Goetz, 2006). This definition connotes that any one managing an organization should be responsible and ready to give periodic account of how effective and efficient the system under his care had performed over a given period of time. Specifically, accountability in education is concerned with determining what records are to be kept, how such records will be maintained in terms of the procedures, methodology and forms to be issued, recording classification and summarization and interpreting the recorded data, preparing and issuing reports and statements which reflect conditions as of a given time (Adams, 2008). No doubt, the tasks of accounting, auditing and reporting have been associated with the business of formal education since inception. But in recent time with the incorporation of the concept of accountability, these tasks have been expanded and are

now being used to provide necessary data and their interpretation to determine costs and benefits within the financial foundation of educational institutions. The educational managers now use the concept to describe:

- a. the nature, sources and amount of revenue inputs;
- b. the appropriation of revenues to various programmes; and
- c. the actual expenditures in these programmes (Stakes, 2010).

To Stakes, these data are then related to educational output or educational benefits so that the citizens can understand the financial implications of educational decisions and the program implications of financial decisions. Corroborating the foregoing, Adams (2008) opined that the educational managers are accountable to the public so that the public can obtain adequate information on which to exercise its decision-making power in areas of financial policy. Consequently, Durosaro (2011) contended that to aid the process of accountability in education, the administrators of the system should:

- identify the goals and objectives of the system;
 - determine the validity and relevance of such goals and objectives;
 - assess periodically, how fully such goals and objectives have been achieved;
 - identify which factors assisted or hampered goal achievement in the system;
- and
- design strategies to improve performance

Role of Accountability within the School System

According to Okoroma and Ibara (2008), the government handed down a national policy on education to aid the control of the educational system. He maintained further that the concept of accountability implies that those engaged in operationalizing the system should constantly evaluate and demonstrate that the resources in terms of human, materials and physical facilities, devoted to education are being properly utilized to achieve such stated goals. They maintained further that the poor performance of students in institutions of higher learning coupled with the huge financial commitment of government and other stakeholders call for proper accountability by managers of the educational system. According to Okoroma and Ibara, educational accountability ensures a rational, critical and a systematic analysis of activities of the education production process with the aim of verifying that educational goals have been effectively or wastefully achieved. They further stated that accountability ensures the following:

- Protection of public funds from misuse;
- Protection of property from abuse;
- That educational goals are committedly pursued and achieved; and;
- Checking wrong actions or deeds in the educational system.

Challenges of Accountability in Education

On this, Iyela (2014) pointed out that stakeholders are worried about the poor ranking of Nigerian tertiary institutions, as none of them was named as one of the top schools in 2013, based on global standards. According to Iyela, the stakeholders remarked that the Tertiary Education Trust Fund (TETFUND) is not making the desired impact, as principal officers of many tertiary institutions have been guests of the anti-graft agencies for alleged mismanagement of public funds. Corroborating this view, Babayo (2014) observed that the report of the committee set up by the government in 2012, to look into the appropriation of funds allocated to tertiary institutions in Nigeria revealed that the funds were grossly mismanaged. Ekpo (2014) identified admission racketeering, poor record keeping improper management of funds and facilities, etc as some of the criminal and unethical practices observed in Nigerian tertiary institutions. In relation to this, Okoroma and Ibara (2008) reeled out the problems of accountability in education, thus:

- Vague definition of educational goals, which makes implementation and goal attainment difficult
- Inability of the school system to keep up with the innovations dictated by the needs of the changing society.
- The sub-groups in every society with their varied needs, values, interests, desires, aspirations and cultures which often tend to conflict with one another, make the enforcement of accountability in the school system ineffective; and
- School administrators are unable to command absolute leadership responsiveness from their administrative subordinates and this constitutes a hindrance to the practice of accountability. Kaufman, (2009), Siberman (2006); and Moorish (2007); Charles and Johanna (2007) all shared these views.

Other problems are as a result of complex combination of need for greater access to education on the part of the society and political pressure on politicians to satisfy their constituencies in return for continued political support (Teboho, 2000). According to Teboho, this necessitates political decisions in a number of areas including staff and administration appointments, as well as revision of admission policies; which have several negative consequences such as admission malpractice, bribery, corruption, and nepotism. He concluded that this has shifted the goal of education from working towards normativity (i.e. what it ought to be) to positivity (i.e. what actually is the situation in Nigeria). Charles and Johanna (2007); Durosaro (2011); Ravman and Alexander (2012); and Galman (2013) added that though the educational managers are conversant with the role of accountability in any set up but fail to implement the ideals, due largely to corruption and nepotism.

Topologies / Taxonomies of Accountability

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According to Durosaro (2011); Okoroma and Ibara (2008), there are five major types of accountability in education, namely:

- Product / Output Accountability;
- Input Accountability;
- Process Accountability;
- Goal Accountability; and
- Accountability for means and enabling environment for education

They maintained that product accountability has to do with the evaluation of teaching effectiveness and the extent to which the teacher achieves the expected outcome of teaching and classroom interaction; that input accountability is concerned with the evaluation of the extent of adequacy of supervision, monitoring and evaluation of the system's operations. While goal accountability relates to the selection, definition and evaluation of the prioritization of the goals and objectives of education; and that Accountability for means and enabling environment refers to the evaluation of the extent to which the general public show their cooperation in providing the required resources for education as well as creating the right atmosphere for educational pursuit in the state.

Furthermore, Okoroma and Ibara (2008) identified four areas of educational accountability as presented below:

- **Accountability for Cash:** The educational manager is required to account for every cash he receives for the development of education in his school. This requirement is a factor that enables him to exercise utmost carefulness in the disbursement of public funds.
- **Accountability for Things:** All physical facilities of the school must be accounted for. The use of such facilities as school buildings, vehicles, libraries, laboratories, personnel etc, should be adequately accounted for.
- **Accountability for Actions:** All actions of every member of an organization must be accounted for by the educational manager including his own actions.
- **Accountability for Results:** Every organization has goals and objectives it has set for accomplishment. The educational manager has a duty to ensure that expected results are achieved. In fact, the quality of results obtained from any educational efforts will show whether expected goals are attained or not.

Line of Accountability in Education

Upon this, Okoroma and Ibara (2008) opined that in accounting for the progress of educational system, each individual is responsible to someone and for specific activities that facilitate goal achievement. To them, accountability within the school system is the ability to answer for one's behaviours or actions to someone else who is in a position to receive such answers. This point implies that there is a relationship between accountability for achieving institutional objectives, and

accountability to superior officers. These, according to Omoregie (2010), are the two dimensions of accountability in the education sector.

Omoregie maintained that an educational system exists to achieve the diverse objectives of education. The school administrator is usually accountable for the quality and clarity of the school's objectives and priorities; it is his responsibility to ensure that both short and long term goals are identified; he is accountable for the quality of the teaching-learning process in his school and he is also expected to ensure that proper assessment procedures take place in the school. Apart from that, Omoregie opined, regardless of whether the educational administrator is a headmaster, principal, provost, rector or vice chancellor, he is an employee of the ministry of education and state school board official representing his employers (government and the public). Therefore, the employers expect the employees to show loyalty, honesty, integrity dedication and be highly productive. By virtue of the assigned positions and responsibilities, employees are expected by employers to be accountable to them in the following areas:

- The pupils;
- The staff;
- The community;
- The facilities ; and
- The finance which has been entrusted into their care (Ekpo, 2014).

In the light of the above, Ekpo stated that employees (especially school administrators) are judged by the employers on how they coordinate the available human and material resources for the realization of the goals of the school system optimally. He further said that the school administrator, apart from being accountable to his employers, is also accountable to:

- **Parents**, who entrust their children into their care to be educated;
- **Staff**, who must depend on the leadership qualities of the administrator to enable them make a success of their own jobs; and
- **The Pupil / Student**, who depends on the school administrator to create the right atmosphere for his development

Okoroma and Ibara (2008) identified the following as line of accountability in education:

- **Classroom Teacher:** Accountability starts with the classroom teacher; he is accountable for the expected outcome of his job as a teacher. The teacher is directly accountable to the school administrator who maybe headmaster, principal, provost, rector, or vice chancellor.
- **School Administrators:** They are accountable for resource utilization and output achieved by their institutions at any given point in time; school administrators are accountable directly to the various statutory organs set up by government to coordinate their affairs; among such organizations are the National Primary Education

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Commission (NPEC), the National Commission for Colleges of Education (NCCE) and the National Universities Commission (NUC).

- **Statutory Bodies:** The NPEC, NCCE, NBTE (National Board for Technical Education) and the NUC are accountable to the Minister of Education, for selection and employment of staff to the institutions and for instructional programmes to facilitate goal achievement.
- **The Minister, Commissioner and Ministry of Education:** They are accountable to the governor / presidency, for the supervision, monitoring and evaluation of the process of education.
- **The Presidency / Governor:** This is accountable to the National Assembly for the selection, definition, and prioritization of the goals and objectives of education.
- **The National Assembly / State Assembly:** This is accountable to the electorates who provide the funds and enabling environment for the pursuit of education.

Strategies for Improving Accountability in Education

Theirauf (2007) noted that to improve accountability for better goal achievement, the following strategies have to be employed:

- Supervision;
- Educational Auditing;
- Communication;
- Leadership

Okoroma and Ibara (2008) opined that supervision assists educational administrators to foster professional growth of workers in the educational system. They argued further that supervision enhances the development of appropriate teaching procedures and facilities.

On educational auditing, Omoregie (2010) posited that it involves an analytical technique that examines the records of transaction in the education production process. The intention of this, according to Omoregie, is to determine the degree of resource wastage or production efficiency. He maintained further that educational auditing enhances a better understanding of the school as a social system and that this improves its decision-making process.

Communication, according to Theirauf (2007), is the process that involves the transmission and accurate replication of ideas with ensured feedback, which elicit actions necessary for goals accomplishment. He pointed out that all administrators require effective communication to facilitate interpersonal, informational and decisional roles. Omoregie (2010) added that effective communication helps educational administrators to fulfil their executive functions of planning, organizing, monitoring, resolving conflicts and controlling activities all of which are linked to accountability; apart from that, communication promotes spirit of understanding,

mutual trust, confidence and cooperation amongst the individuals within and outside a school system.

Leadership is the process in which a leader harnesses and coordinates the available resources in the school, for the achievement of set goals (Okoroma, and Ibara, 2008). As school administrators translate the plans and policies of their schools into desirable objectives, they also strive for accountability; they do this by coordinating the efforts of their subordinates through participative and dynamic leadership (Omoriege, 2010).

Contributing to the foregoing, Charles and Johanna (2007) opined that for schools to function effectively, establishment of channels through which individuals and schools may produce an account of behaviour is necessary. Durosaro (2011) bought this view and pointed out that keeping records and inventory of activities within the institutions increases confidence level among stakeholders in the educational sector, and that this improves patronage profile of the particular school involved. He however suggested that nepotism, mediocrity and favouritism be erased in appointing people into positions of responsibility.

However, Ravman and Alexander (2012), observed that lapses occur in tertiary institutions because educational managers do not keep proper accounts and accurate records of their stewardship to the stakeholders of education. This, they concluded are the major causes of failure in learning outcomes. To them, there is need for the educational managers to implement the major types of accountability to advance the goal of education. In any case, Galman (2013) recommended more orientation and awareness creation for those in positions of responsibility for compliance to be more effective.

Theoretical Framework

The work is built on the principal-agent theory, developed by Achen and Bartels (2002). The theory models a situation where some group of actors, (called principals), engaged the services of another group (called the agents) in carrying out certain specified obligations. The theory focuses on the principal's goals and how these goals and aspirations are realized.

Analysis and evaluation of accountability require a specification of (who is or supposed) to be accountable to whom. This is a core ingredient of the principal agent theory; where some group of actors (agents) undertake an action on behalf of the other group (principals) and are equipped with necessary instruments and resources (such as man, money, machine, material, and management) to enable them carry out the action, report back on the level of performance to the principals, in form of feedback. The principal on the other hand can take decision on the incentives of the agents. The decision which structures the agents' incentives, constitutes a contract in the language of the theory.

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In other words, principal – agent theory specifies a set of actions actors can take and how they evaluate the consequences of those actions. Relating this theory to the subject matter, it reveals a relationship between employers and employees in the educational institutions. The employer here is the government or the general public (represented by the Ministry of Education) while the employees are the educational managers (i.e. provosts, rectors, vice chancellors etc.) of the various educational institutions and their subordinates. The contract is for the educational managers to deploy the resources made available to them by government and other stakeholders of education to pursue and attain basic set educational goals of the government, in line with societal needs. In pursuing these goals, the educational managers are provided with incentives and remuneration packages, failure for which such packages could be withdrawn or adjusted accordingly by the government; in other cases, it could lead to termination or repudiation of the contract.

Materials and Method

The research is limited to 240 selected academic staff of the Alvan Ikoku Federal College of Education, Owerri. It is assumed that responses obtained from the sample respondents would be representative of the opinions of all the academic staff of the institution, while the duration of the study was between October 2014 and April, 2015. The study adopted a cross-sectional survey research design using 240 randomly selected academic staff of the institution for purposes of questionnaire administration. The population of the study consisted 682 academic staff of the college, while the sample was judgementally selected from the population (i.e. 40 each from the 6 schools of the college). The sample respondents were selected by identification to lend credence to a more objective outcome. Data collected were presented using tables, analysed using non parametric simple percentage, while the Z-test statistical technique was used in confirming stated hypotheses. A total of 240 copies of the questionnaire were administered, 30 or 12.5% were not returned, 210 or 87.5% were used for the analysis. And in order to elicit more data for the research, 90 respondents [i.e. 15 from each school] were carefully selected and interviewed .Sample of these are attached at the appendices.

Results and Discussion

Distribution of Responses on Research Questions

Research Question 1

To what extent does leadership problem constitute a challenge to accountability in Alvan Ikoku Federal College of Education, Owerri?

Table 1 indicates that a total of 82, i.e. 39% of the respondents expressed a large extent opinion that leadership problem constitutes a challenge to accountability in Alvan Ikoku Federal College of Education, 105 i.e. 50% of the respondents expressed a mild extent opinion, while 23 or 11% expressed a poor extent view that leadership problem

constitutes a challenge to accountability in Alvan Ikoku Federal College of Education, Owerri. The researcher therefore concludes that leadership problems constitute a challenge to accountability in Alvan Ikoku Federal College of Education, Owerri, as evidenced by the 39% and 50% large and mild extent opinions respectively, of the sample respondents. This conclusion is supported by the observations of Durosaro (2011) that though educational administrators are aware of the positive role of accountability in any set up, they fail to implement its ideals due largely to corruption, favouritism, and nepotism; and Ekpo (2014), that admission racketeering, poor record keeping, improper management of funds and facilities, etc are some of the criminal and unethical practices observed in Nigerian tertiary institutions

Table 1: Response pattern on the extent to which leadership problem constitutes a challenge to accountability in Alvan Ikoku Federal College of Education, Owerri

Responses Provided	Number of Respondents	Percentage of Respondents
Large extent	82	39
Mild extent	105	50
Poor extent	23	11
Total	210	100

Source: *Field Survey, 2015*

Research Question 2

To what extent does lack of adaptation to modern trends constitute a problem to accountability in Alvan Ikoku Federal College of Education, Owerri?

Table 2 indicates that 70, i.e. 33.33% of the respondents were of the view that lack of adaptation to modern trends constitutes problems to accountability in Alvan Ikoku Federal College of Education, Owerri, to a large extent, 102 or 48.57% expressed a mild extent opinion, while 38, i.e. 18.10% of the respondents showed a poor extent disposition. The researcher therefore concludes that lack of adaptation to modern trends constitutes a problem to accountability in Alvan Ikoku Federal College of Education, Owerri, given the 33.33% and 48.57% of large and mild extent opinions respectively of the sample respondents. This conclusion is buttressed by the contributions of Charles and Johanna (2007) that schools actually have conceptions of accountability embedded in the patterns of their day-to-day operations, but face challenges such as problem of keeping up with innovations dictated by leadership questions, etc.

Table 2: Response pattern on the extent to which lack of adaptation to modern trends constitute a problem to accountability in Alvan Ikoku Federal College of Education, Owerri

Responses Provided	Number of Respondents	Percentage of Respondents
Large extent	70	33.33
Mild extent	102	48.57
Poor extent	38	18.10
Total	210	100.00

Research Question 3

To what extent does conflict of interest among sub-groups in the society constitute a challenge to accountability in Alvan Ikoku Federal College of Education?

Table 3 shows that 100 or 47.6% of the respondents were of the opinion that confliction of interests among sub-groups in the society constitutes a challenge to accountability in Alvan Ikoku Federal College of Education, Owerri, 42, i.e. 20% expressed a mild extent view, while 68, i.e. 32.4% of them maintained a poor extent view. We therefore conclude that conflicts of interest among sub-groups in the society constitute a problem to accountability in Alvan Ikoku Federal College of Education, Owerri, as evidenced by the 47.6% large extent opinion of the respondents. This point was given credence by the assertion of Teboho (2000) that pressures from groups in society necessitate political decisions that have severe negative consequences in the educational sector including poor instructions, bribery, corruption, and nepotism.

Table 3: Response pattern on the extent to which conflicts of interest among sub-groups in society constitute a challenge to accountability in Alvan Ikoku Federal College of Education, Owerri.

Responses Provided	Number of Respondents	Percentage of Respondents
Large extent	100	47.6
Mild extent	42	20.0
Poor extent	68	32.4
Total	210	100.00

Source: *Field Survey, 2015*

Research Question 4

To what extent does vague definition of educational goals pose challenge to accountability in Alvan Ikoku Federal College of Education, Owerri?

Table 4 shows that 98 or 46.7% of the respondents expressed a large extent opinion that vague definition of educational goals pose a challenge to accountability in Alvan Ikoku Federal College of Education, Owerri; 83, i.e. 39.5% of the sample respondents had a mild extent opinion, while 29 or 13.8% of them expressed a poor extent opinion. The researcher therefore concludes that vague definition of educational goals pose a challenge to accountability in Alvan Ikoku Federal College of Education, Owerri. This position is supported by Okoroma and Ibara (2008), when they asserted among other things that vague definition of educational goals are threats to accountability in tertiary institutions in Nigeria.

Table 4: Response pattern on the extent to which vague definitions of educational goals pose a challenge to accountability in Alvan Ikoku Federal College of Education, Owerri

Responses Provided	Number of Respondents	Percentage of Respondents
Large extent	98	46.7
Mild extent	83	39.5
Poor extent	29	13.8
Total	210	100.00

Source: Field Survey, 2015

Test of Hypotheses

Test of First Hypothesis

Ho₁: Leadership problem does not significantly constitute a challenge to accountability in Alvan Ikoku Federal College of Education, Owerri

As shown in appendix I, the calculated Z of 2.76, is greater than the critical Z of 1.96. Thus, the null hypothesis is rejected, while the alternative is accepted. This shows that there is a significant relationship between leadership problems and accountability challenges in Alvan Ikoku Federal College of Education, Owerri.

Test of the Second Hypothesis

Ho₂: Lack of adaptation to modern trends does not significantly constitute a challenge to accountability in Alvan Ikoku Federal College of education, Owerri

As shown in appendix II, the calculated Z is 2.83, greater than Z tabulated 1.96. Therefore, the null hypothesis is rejected while the alternative one is accepted. This shows that lack of adaptation to modern trends poses a challenge to accountability in Alvan Ikoku Federal College of Education, Owerri.

Test of the Third Hypothesis

Ho₃: Confliction of interests among sub-groups in the society does not significantly constitute a challenge to accountability in Alvan Ikoku Federal College of Education, Owerri.

As shown in appendix III, Z calculated of 2.83, is greater than the Z tabulated, 1.96. Therefore, the null hypothesis is rejected while the alternative one is accepted. This shows that conflict of interest among sub-groups in society pose a challenge to accountability in Alvan Ikoku Federal College of Education, Owerri

Test of the Fourth Hypothesis

Ho₄: Vague definition of educational goals does not significantly constitute a challenge to accountability in Alvan Ikoku Federal College of Education, Owerri.

As shown in appendix IV, Z calculated = 2.71, is greater than Z tabulated, 1.96. The null hypothesis is thus rejected, and the alternate one accepted. This shows that vague definition of educational goals pose a challenge to accountability in Alvan Ikoku Federal College of Education, Owerri.

Discussion of Findings, Conclusions, and Recommendations

Based on the Analyses carried out in the course of this work, the following findings were arrived at:

- Women form more of the academic staff in Alvan Ikoku Federal College of Education, Owerri
- Majority of the academic staff in Alvan Ikoku Federal College of Education, Owerri, are within the ages of 31 to 40, and possess Masters Degree or its equivalent. Thus, the institution is “bottom big”
- The provost of the college possesses requisite educational qualifications and was appointed due largely to the fact that the college is situated within her geo-political zone. This buttresses the point on nepotism, etc, noted by Durosaro (2011); Charles and Johanna (2007); Kaufman (2009); among others, that bedevil tertiary institutions in Nigeria.
- Management information system (MIS) is in place in the administrative arm of the college, but the system is not fully operational due largely to lack of orientation and regular training among the personnel. This buttresses the point made by Charles and Johanna (2007) that schools actually have conceptions of accountability embedded in the patterns of their day-to-day operations, but face challenges such as problem of keeping up with innovations dictated by leadership questions, etc.
- Leadership problem constitutes a challenge to accountability in Alvan Ikoku Federal College of Education, Owerri. This point was buttressed among other things by the report of the interview conducted on the sample respondents. Moreso, Kaufman (2009); Moorish (2007); Siberman (2006); and others confirmed this. Also tested hypothesis gave credence on this.
- Lack of adaptation to modern trends constitutes a challenge to accountability in Alvan Ikoku Federal College of Education, Owerri. Charles and Johanna (2007); Okoroma and Ibara (2008) among others buttressed this point when they opined that the inability of the school system to keep up with innovations dictated by needs of society constitute a challenges to accountability in education.
- Confliction of interests among sub-groups in society constitutes a challenge to accountability in Alvan Ikoku Federal College of Education, Owerri. This point was supported by Teboho (2000), when he pointed out that pressures from groups in the society necessitate decisions that have negative consequences, (including corruption and nepotism) in the educational sector; and corroborated by Ekpo (2014).
- Vague definition of educational goals poses a challenge to accountability in Alvan Ikoku Federal College of Education, Owerri. This position is supported by Okoroma and Ibara (2008), when they asserted among other things that vague definition of educational goals are among the threats that accountability faces in tertiary institutions in Nigeria.

Conclusion

From the foregoing, it is evident that accountability is a central concept in governance. Accountability requires that those who hold positions of public trust should account for their performance to the public or their duly elected representatives; it should be a virtue and not a vice. Accountability promotes confidence and improves the patronage level of key players, especially in the educational sector of the economy, in terms of resource investment. Educational managers / administrators are aware of these, but have failed to imbibe the ideals in their day-to-day running of educational affairs under their watch. The earlier they inculcate these ideals in their daily lives and act them out in their areas of responsibilities, the better for educational goal advancement.

Recommendations

Sequel to this, the following recommendations are made:

- Favouritism, nepotism and quota system should be erased in the selection and placement of those to head position of responsibility in education, so that educational goals can be advanced further.
- Regular orientation, seminars, workshops, and training should be carried out by educational administrators on key personnel of the institution to meet with trends and events that evolve with society.
- Strict supervision should be put in place to regularly audit the activities of the educational administrators in line with resource investment and their expected outcomes. In that regard, activities of the various anti-graft agencies should be strengthened; this will reduce corruption and boost accountability in the public sector, including tertiary institutions in Nigeria.
- A reward system should be put in place to encourage performing educational administrators and for punishing those of them that perform below expectations.

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APPENDIX I

Responses	Score (X)	Freq. (F)	Fx	X- \bar{X}	(X- \bar{X}) ²	F(X- \bar{X}) ²
Large extent	5	82	410	0.72	0.518	2.59
Mild extent	4	105	420	-0.28	0.078	0.312
Poor extent	3	23	69	-1.28	1.638	4.914
Total	12	210				7.816

$$\bar{X} = \frac{\sum fx}{\sum f} = \frac{899}{210} = 4.28$$

$$SD = \frac{7.816}{\sqrt{2.80}}$$

Thus,

$$X = 12$$

$$\bar{X} = 4.28$$

$$SD = 2.80$$

$$\text{And } Z = \frac{X - \bar{X}}{SD} = \frac{12 - 4.28}{2.80} = \frac{7.72}{2.80}$$

$$\therefore Z = 2.76$$

APPENDIX II

Responses	Score (X)	Freq. (F)	Fx	X- \bar{X}	(X- \bar{X}) ²	F(X- \bar{X}) ²
Large extent	5	70	350	0.85	0.723	3.615
Mild extent	4	102	408	-0.15	0.023	0.092
Poor extent	3	38	114	-1.15	1.323	3.968
Total	12	210	872			7.675

$$\bar{X} = \frac{\sum fx}{\sum f} = \frac{872}{210} = 4.15$$

$$SD = \frac{7.673}{\sqrt{2.77}}$$

Thus,

$$\begin{aligned}
 X &= 12 \\
 \bar{X} &= 4.15 \\
 SD &= 2.77 \\
 \text{And } Z &= \frac{X - \bar{X}}{SD} \\
 &= \frac{12 - 4.15}{2.77} = \frac{7.85}{2.77} \\
 \therefore Z &= 2.83
 \end{aligned}$$

APPENDIX III

Responses	Score (X)	Freq. (F)	Fx	X- \bar{X}	(X- \bar{X}) ²	F(X- \bar{X}) ²
Large extent	5	100	500	0.85	0.723	3.613
Mild extent	4	42	168	-0.15	0.023	0.092
Poor extent	3	68	204	-1.15	1.323	3.968
Total	12	210	872			7.673

$$\begin{aligned}
 \bar{X} &= \frac{\sum fx}{\sum f} = \frac{872}{210} = 4.15 \\
 SD &= \frac{7.675}{\sqrt{2.77}} \\
 \text{Thus,} \\
 X &= 12 \\
 \bar{X} &= 4.15 \\
 SD &= 2.77 \\
 \text{And } Z &= \frac{X - \bar{X}}{SD} \\
 &= \frac{12 - 4.15}{2.77} = \frac{7.85}{2.77} \\
 \therefore Z &= 2.83
 \end{aligned}$$

APPENDIX IV

Responses	Score (X)	Freq. (F)	Fx	X- \bar{X}	(X- \bar{X}) ²	F(X- \bar{X}) ²
Large extent	5	98	490	0.67	0.449	2.245
Mild extent	4	83	332	-0.33	0.109	0.436
Poor extent	3	29	87	-1.33	1.769	5.307
Total	12	210	909			7.988

$$\bar{X} = \frac{\sum fx}{\sum f} = \frac{909}{210} = 4.33$$

$$SD = \frac{7.988}{\sqrt{2.83}}$$

Thus,

$$X = 12$$

$$\bar{X} = 4.33$$

$$SD = 2.83$$

$$\text{And } Z = \frac{X - \bar{X}}{SD} = \frac{12 - 4.33}{2.83} = \frac{7.67}{2.83}$$

$$\therefore Z = 2.71$$

**APPENDIX V
SECTION A**

1. What is your gender? Male Female
2. What is your age bracket
 - (a) 21 – 30 Yrs
 - (b) 31 – 40 Yrs
 - (c) 41 – 50 Yrs
 - (d) 51 – 60 Yrs

3. What is your marital status? Married Single
4. Your highest educational qualification is?
- (a) First Degree
- (b) Masters
- (c) PhD
5. How long have you been in service?
- (a) 1 – 5 Yrs
- (b) 6 – 10 Yrs
- (c) 11 – 15 Yrs
- (d) 16 – 20 Yrs
- (e) Above 20 Yrs

SECTION B
DATA ANALYSIS

6. To what extent is the provost's Highest Academic Qualification PhD?
- (a) To a large extent
- (b) To a mild extent
- (c) To a poor extent
7. To what extent did your provost assume office by appointment?
- (a) To a large extent
- (b) To a mild extent
- (c) To a poor extent
8. To what extent is the provost's zone of origin same as that of the location of the institution?
- (a) To a large extent
- (b) To a mild extent
- (c) To a poor extent
9. To what extent is management information system in place in the administrative arm of the institution?

- (a) To a large extent
- (b) To a mild extent
- (c) To a poor extent
10. To what extent is the effectiveness of the system?
- (a) To a large extent
- (b) To a mild extent
- (c) To a poor extent
11. To what extent do key staff of the administrative arm go for refresher courses?
- (a) To a large extent
- (b) To a mild extent
- (c) To a poor extent
12. To what extent does conflict of interests among sub-groups on campus constitute a challenge to accountability in Alvan Ikoku Federal College of Education, Owerri?
- (a) To a large extent
- (b) To a mild extent
- (c) To a poor extent
13. To what extent does vague definition of educational goals pose challenge to accountability in Alvan Ikoku Federal College of Education, Owerri?
- (a) To a large extent
- (b) To a mild extent
- (c) To a poor extent

APPENDIX VI INTERVIEWS

1. Tell me how often your institution keep accounting records of her revenue and expenditure profile, especially Internally Generated Revenue (IGR) and subventions from the Supervising Agencies, say NCCE, etc and how they have been utilized?
2. Has there been occasions were these profiles are made available for criticisms, given what stakeholders clamour for, and given the passage of the bill on information by the National Assembly?

3. What about the issue of discretionary admission quota some institutions allow their members of staff, does it apply in your institution, discuss?
4. Tel me what you feel about politicians and eminent persons in society having influence on the admission processes. How applicable is it in your institution?
5. Tell me the extent to which you have been approached or coarsed into influencing students' grades, especially pressure from the influential in the society
6. Do you think that the actions of influential persons in society promote healthy educational goal?
7. Do you think that well-stated educational goals, aims and objectives are necessary for educational advancement, what is the situation in your school cum college?