

## **Assessment of Leadership from the Perspective of Accountability in the Nigerian Public Sector**

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### **Authors' contributions**

*This work was carried out in collaboration between all authors. Author UH designed the study, wrote the procedures, and wrote the first draft of the manuscript. Author WBL managed the literature searches and analyses of the study in conjunction with author UH. Authors ATN participated in design, data collection and data analysis/interpretation; the findings, conclusion and recommendations. All authors read and approved the final manuscript.*

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### **ABSTRACT**

This study focused on the assessment of leadership from the perspective of accountability in the Nigerian public sector. The study thus investigated the extent at which leaders in the Nigerian public sector are accountable for their actions and performances. The study used survey research design. The study adopted the test-retest process for reliability of instrument, and determined its validity through pilot test technique. Data and information were gathered through primary and secondary sources. Taro Yamane was used to determine the sample size of 377, and Bowler's proportional allocation method for fair allocation of samples. The study adopted stratified sampling technique, and grouped respondents into strata on the basis of common characteristics. After grouping, the simple random sampling technique was applied to select the required sample size. This study analyzed the data collected with descriptive statistical tool and tested hypothesis with Likert

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statistical method. The study revealed that leaders in the Nigerian public sector are not often accountable for their actions and performances, and that employees are not often empowered towards accountability of leaders. The study concluded that accountability on the part of leadership is a far reaching concept, and it cannot be realistic when employees have low voice in the Nigerian public sector. The study therefore recommends that Leaders in the Nigerian public sectors should operate an action-questionable organizational culture; such that efficiency and growth can be realistic.

*Keywords: Leadership; accountability; public sector; sustainable growth; corruption.*

## 1. INTRODUCTION

In Nigeria, ample proportion of the public wallows in painful affliction engineered by leadership practices. This is observed to be the reason people around the globe labeled Nigerians as the fastest poverty-adapting people. However, accepting leadership errors in both economic and political voodoo does not mean that the masses can easily adapt to poverty. There is often public out-cry concerning leadership and accountability in Nigeria. But who answers to whom? This is why the unquestionable attitude of leaders often overpowers the voice of the public. According to [1], one has to answer questions about what has happened within one's area of responsibility and provide a story or an account of practice; what has happened and why it has taken place. Inversely, leaders view accountability as a process of exposing buried corpse, and the practice of corruption, favoritism and nepotism becomes more effective and professional. The real test of accountability is in delivery and in the nature of sanctions that follow, especially if performance does not match expectations [2].

However, Nigerian public sector has witnessed leaders who are heavily ignorant of integrity, accountability and transparency. This is actually one of the reasons for Nigerian public sector's inefficiency and appalling growth. Leaders who lack accountability tend to give way for followers to engage in unfair practices through their strategic laissez-Fairism style, and this act in turn affects desired sustainable growth. In previous study, [3] alarmed that there is high level of corruption, fraud, mismanagement, embezzlement, dishonesty, lack of transparency, unaccountability, irresponsibility and indiscipline in Nigeria. Factually, unfair practices such as theft, absenteeism, unmerited promotion, ghost worker fraud, time sheet fraud and other payroll fraud begin with the first knowledge of unaccountable leaders who are exemplarily bad signals. In his sound understanding, [4] posited

that good corporate governance is the missing link in Nigeria, which is an index of fraud occurrence. [5] added that the crisis of governance over the past decades in Nigeria has been associated with the collapse of ethical and professional standards in virtually every aspect of our national life. This is pitiable for the nation and cancerous to growth and development of whatever facets in the Nigerian economy, as the potentials of the dialectical relationship between leadership and accountability are out-rightly marred. What is necessary for turnaround is essential change in leadership practices and general life. Thus, accountability will then be a panacea for desired change in leadership practices towards enhancing sustainable growth for Nigerian public sector.

### 1.1 Objectives of the Study

The main objective of the study is to assess leadership from the perspective of accountability in the Nigerian public sector. Thus, the specific objectives are:

- i. To investigate the extent at which leaders in the Nigerian public sector are accountable for their actions and performances.
- ii. To investigate the extent at which employees are empowered towards accountability of leaders in the Nigerian public sector.

### 1.2 Research Hypotheses

The study drew up hypotheses that:

- H1:** Leaders in the Nigerian public sector are not often accountable for their actions and performances.
- H2:** Employees are not empowered towards accountability of leaders in the Nigerian public sector.

## 2. LITERATURE REVIEW

### 2.1 Leadership, Accountability and Public Sector

Though, [6] viewed leadership as an element of the management process that is directed at getting things done through people. We view leadership as a change perspective through individual fronting and trait of victory. That is, it is more of change context; establishing significant turnaround for growth and development through individuals or group. In past study, [7] posited that Public managers must learn to deal creatively and innovatively with change opportunities that arise, and must provide leadership for planned change efforts. Nevertheless, these change opportunities may only gain its stand in a fair leadership arena where accountability is placed at the topmost hierarchy. In a previous study, [8] conceptualized 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. [9] added that transparency is therefore very cardinal to accountability and it stands to good reasoning that all forms of secrecy and shady dealings detract from effective and proper practice of accountability.

In a most recent study, [10] referred to public sectors as those bodies, which are readily recognizable as obviously expressing government functions: ministries, departments, agencies, local governments units and similar public bodies. Public sector therefore involves all government functionaries that affect or contribute to the economy of any nation in the interest of the public. [9] stressed that interest in public sector accountability is motivated by the need to curb waste occasioned by inefficient use of public resources and collusion between the top bureaucratic and political class in rent-seeking and sundry corrupt practices. In addendum, [11] asserted that an investigation into public sector operations in Nigeria as represented by different institutions reveals a polychromatic picture of deceit, skullduggery, shenanigans, cronyism, political corruption, economic vice, "kleptocracy" and compromise of quality and safety standards for filthy lucre as demonstrated in the recent crashes involving Dana airline in 2012, Bellview and Sosoliso airlines with heavy loss of lives and property of citizens before government set up panels to review the aviation industry. [12]

finds that agencies put in place to ensure public accountability are weak and ineffective, hence public accountability in Nigeria is at the lowest ebb.

### 2.2 Conditions for the Establishment of Leadership Accountability

There are several factors to consider in craving waves for leadership accountability. These factors (such as establishment of disciplinary committee, credibility of the investigators, probity on the part of anti-corruption agencies, clarity of justice, and so on.), when put in good shape, can make all efforts towards establishing desirable leaders fruitful in any nation, particularly Nigeria. Nevertheless, accountability arrangement will premise on many essential questions, five of which are:

- i. What interrogative power does a delegate or investigator have?
- ii. Is the investigator emotionally weak or corrupt?
- iii. Is the life expectancy of the investigator guaranteed?
- iv. Of what benefits is leadership accountability to the investigator and the public?
- v. How strong is the power of public ideas?

If accountability of leaders is widely significant for curbing inefficiency and epileptic growth in the public sector, the questions above need to be addressed as a matter of urgency. In this regard, some of the conditions needed for the establishment of leadership accountability will be met.

### 2.3 Leadership and Accountability Issues in Nigerian Public Sector

It is essential for Nigerians to have a taste of clear leadership paradigm across all sectors of the economy. Pitiably enough, leadership is given definition by the mentality of an average African. The definition of leadership thus depends on human innate factors and environmental influence. This is one big backdrop for way forward. Leadership in the Nigerian public service has been engaged in reckless use of government properties and have been channels to corrupt practices (wasteful spending and looting). [13] reported that Nigeria lost several hundred billions of Naira over the last few decades due to flagrant abuse of

procedures, lack, of transparency and merit in the award of contracts in the public sector. [14] asserted that there has been total disregard for accountability on the part of public enterprises over the years and that a lot of public enterprises do not bother to produce promptly their annual reports and audited financial statements due to inefficiency, negligence, and maladministration. Any sector where corrupt practices are pervasive, leadership will be unsuccessful and such sector will fail outrightly in its objectives. A leader who is not corruption free finds it difficult to make change. One vital requirement of effective leadership is accountability. Meanwhile, [15] stressed that excellent leader not only inspires subordinates' potential to enhance efficiency but also meets their requirements in the process of achieving organizational goals. [16] added that successful leadership involves an appropriate combination of new and old ways of operating; ensuring effective administrative accountability is combined with results-focused innovation and mobilization of stakeholders and resources.

The rationale behind the fall of public sector's growth and performances in Nigeria is not far from the painful practice of leadership-by-unaccountability. Factually, employees' performances are synergistically significant to the public sector's growth and performance. The study conducted by [17] in Uganda similarly found that there is a very strong and positive relationship between ethical leadership factors and level of employee performance. This is a total contradiction under the Nigerian context. The performance of public sector in Nigeria has been replete with varying contradictions [18] and has even become an epitome of all that is corrupt, mediocre and fraudulent [11]. [19] added that the reason for the existence of public sector in Nigeria is to propel socio-economic development and to guard against the control of the economy from foreign domination and exploitation. But symbolically today, Nigerian public sector is known for all manners of bad cultural practice which are inimical to the nation's global image. Now, the economy is being gradually hijacked by aliens who do not only plan to dominate, but abuse the abundance of our labour force. Numerous aspects of the organizational culture are connected to the role of leaders in creating and maintaining particular types of culture [20]. This implies that every impoverishment in the phase of public services has the contribution of leaders. If the public sector must achieve growth, there must be a

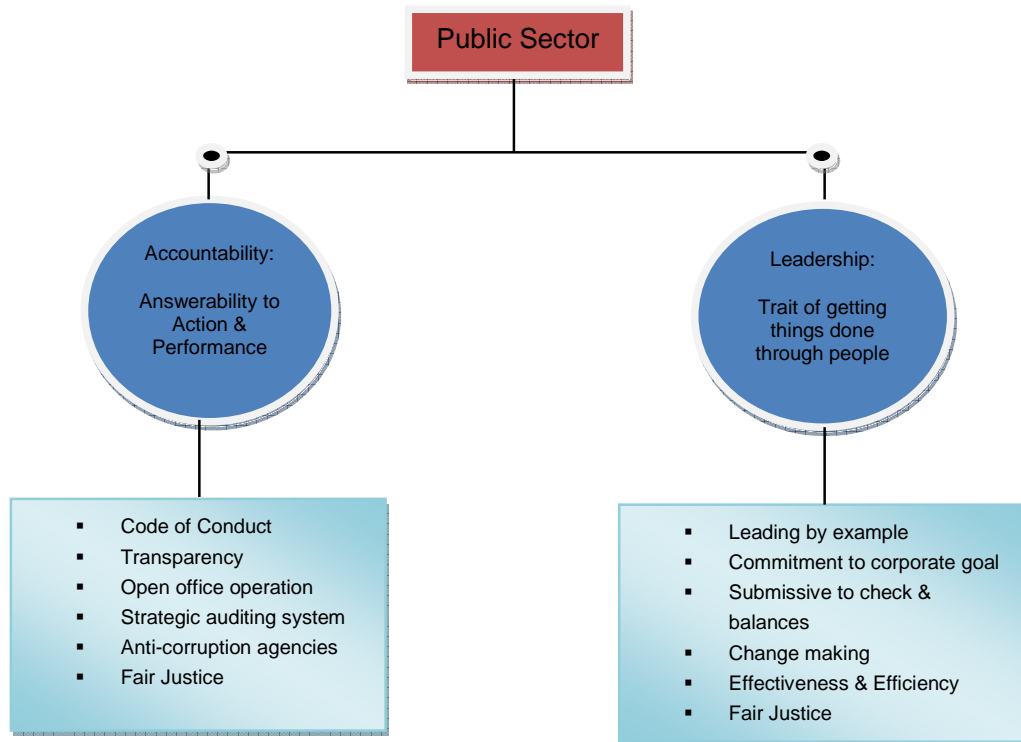
fine-tuned balance between accountability and leadership in Nigeria. This study displayed the balance in a proposed scale model of relationship between accountability and leadership.

The scale model's nomenclature is derived from the literary meaning of scale. This model implies that accountability and leadership needs to be on a pedestral level in any public sector in order to gain legitimacy of the public and the achievement of objectives. Basically, the proof of the model is that the relationship between accountability and leadership is convex in nature, that is, accountability and leadership maintains the same hierarchical status quo. There is a positive movement between the two variables (accountability and leadership) along the same curve. The consequence of this is that upward movement of one variable will lead to proportional response of the other variable. That is, where accountability is extremely high, there is tendency for leadership to be extremely high. Thus, the higher the 'accountability', the higher the leadership effectiveness and efficiency. Similarly, [12] in his study found that poor accountability adversely affect the development and allocation of resources in Nigeria.

The model also pinpoints that an effective and efficient leader has a very high tendency of delivering desirable result. Such leader minimizes corruption to maximize goals which are of high significance to the public. In a broad sense, the model suggests that accountability can only be put in place if the public sector designed an effective code of conducts (moderating or shaping the behavioural pattern of leaders, including the followers), transparency is the order of operations, the leaders operate open office system, there is an effective strategic auditing system, the anti-corruption agencies are empowered, and the justice is fair but not dark. Logically, leadership should be a paradigm for followers, commitment to goal achievement, submissive to check and balances, concerned with change making, effectiveness and efficiency. In these manners, the growth objective of the public sector is ascertained.

#### **2.4 The Future of Nigerian Public Sector**

The activities of leaders have sharpened the outlook of the Nigerian public sector today. Thus, Nigerian public sector is characterized by inefficiency and ineffectiveness due to leadership culture in regard to answerability of actions or



**Fig. 1. Scale model of accountability and leadership**

Source: The Authors (2015)

practices. Contrary to [21], efficiency and effectiveness of any workplace (whether the private or the public sector) does not largely depend on the caliber of the workforce, but the kind of leadership culture at the workplace. Though, [21] may be correct to an extent but his view failed to capture some irregularities or abnormalities in practices in the Third World Nations. These abnormalities of leaders made the masses indifferent about unaccountability in the Nigerian public sector. There is no controversy on the fact that the existence of unaccountability masterminds corrupt practices. In the case of Nigeria, several questions will run through the heart of activists:

- i. Who holds who?
- ii. Who are the owners of justice?
- iii. Is justice fair or dark?
- iv. What is the position of the poor?

[22] proclaimed bitterly that lack of transparency and accountability in the oil sector is responsible for the massive corruption in the industry. Leaders are previewed 'servants' before assumption of offices, but become the gods and goddess in the course of their services. It is

crystal clear that these leaders determine the present and the future of the workplace, including the employees. It will be unanimously agreed that the present predicaments in Nigeria are the hand work of the present leaders. Thus, tomorrow is not an exemption of bad leadership if no turnaround is made soonest.

## 2.5 Theoretical Framework

Several theories on leadership-accountability have been postulated by several scholars to explain the causes and effect of failure on the path to goal achievement. Despite the number of write-ups and publications that might be considered related to the theory of leadership-accountability, there is no one that is generally accepted as the best. On this note, the study adopted the Theory of Change based on its relevance to the subject matter.

### 2.5.1 The theory of change

In this present moment, the public seems to be demanding change in leadership structure and culture in Nigeria. The change that people serenade reflects the need of an effective leader,

not a shadow leader; and an accountable leader, not corrupt leader. Factually, change implies a dangerous revolution which may not augur well with the public at the long-run, but it is significant to earmarking difference. This is because it acts as a roadmap for a tough journey. Instead of bridges, avenues and freeways, this map would illustrate destinations for progress and the routes to travel on the way to achieving progress [23].

Theory of change is an age-old theory that has witnessed re-modification by various scholars till date. [24] expressed that Theory of Change identifies measurable indicators of success as a roadmap to monitoring and evaluation. These indicators are visible on the scale model of accountability and leadership above. A theory of change is the articulation of the underlying beliefs and assumptions that guide a service delivery strategy, and are believed to be critical for producing change and improvement, [25]. Thus, this theory is a holistic back up for the proposed scale model of relationship between accountability and leadership. The theory of change acts as a tool for monitoring and evaluating growth and performances of the public sector through keen measurement of leadership-accountability. This theory is essential in revolutionizing the outlook of culture (say accountability) and leadership in the Nigerian public sector. It assumes that change is the only constant event that can ascertain results through effective and efficiency in leadership. Change from the old phase of malpractices and unaccountability to appreciable practices and accountability. [26] expressed that:

*The kind of theory of change that is needed is not one developed in abstract that reflects a notion of change processes as linear, predictable and rigid – as log-frames sometimes do. The point is, rather, that it is necessary to surface and make explicit the pathways via which complex initiatives, destined to take effect in complex circumstances, are expected to have their effect, and to continuously revisit this throughout the initiative, in recognition that social contexts and processes are always in flux, with emergent issues, unforeseen risks and surprises arising throughout.*

This implies that the theory of change can be developed in various ways, provided it is capable of addressing the present situation. [24] added that Theory of Change can be developed retrospectively by reading program documents,

talking to stakeholders and using monitoring and evaluation data.

According to [25], theory of change has two broad components. The first component involves conceptualizing and operationalizing the three core frames of the theory. These frames define:

- i. **Populations:** This has to do with the public (that is, the masses).
- ii. **Strategies:** This involves the use of effective approaches that can facilitate the achievement of the public interest.
- iii. **Outcomes:** This borders around is intended to be accomplished.

The second component of a theory of change involves building an understanding of the relationships among the three core elements and expressing those relationships clearly. The theory of change is defined by the three core elements and the relationship that exists between them.

### **2.5.2 Why develop a theory of change?**

- i. Theory of change motivates the engagement of the public interest in the operations of public organizations.
- ii. The theory makes the masses to be active stakeholders, rather than being passive stakeholders.
- iii. The theory clarifies what is expected of a leader and how he/she can achieve goals.
- iv. The theory also views accountability as a measure of public sector performances.
- v. Theories of change help the evaluator develop research questions that focus measurement on changes [25].
- vi. The theory facilitates the link between strategies and the achievement of outcomes [25].

## **3. RESEARCH METHODOLOGY**

This study used survey method. The study was conducted on healthcare and education sector in Kogi State, precisely. The study adopted the test-retest process for reliability of instrument, and determined its validity through pilot test technique. The study faced the limitation of ill responses from respondents, spanning from the anxiety that they may lose their jobs. But this was solved by ensuring 100 percent of anonymity, and by promising the respondents copies of the research result. The study employed the service of five trained research assistants who patiently

administered the questionnaires for the period of three weeks. The observed population under this study consists of 8,669 (Education-5000; and Health care-1470). This population data were gathered through intensive investigation for weeks, due to the hesitation of relevant authorities. However, the population of this study from which the sample is drawn is another limitation of the present study. The sample size of 377 was determined using Taro Yamane sampling techniques as demonstrated below:

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

where n= sample size; N= population of the study; e= error estimated at 5% (0.05).

$$\begin{aligned} n &= \frac{6470}{1 + 6470(0.05)^2} = \frac{6470}{1 + 6470(0.0025)} \\ &= \frac{6470}{1 + 16.175} = \frac{6470}{17.175} \\ &= 376.71 = 377 \text{ approximately} \end{aligned}$$

In order to enhance fair distribution of questionnaire, Bowler's proportional allocation formula was used.

$$\begin{aligned} n_1 &= \frac{n(n_1)}{N} \text{ where } n = \text{overall sample size; } n_1 = \\ &\text{population of each area; and } N = \text{Total} \\ &\text{population } n_1 = \text{Education} = \frac{377(5000)}{6470} = 291 \\ &= \text{Healthcare} = \frac{377(1470)}{6470} = 86 \end{aligned}$$

**Table 1. Distribution of sample**

S/N	Description	Portion
n <sub>1</sub>	Education	291
n <sub>2</sub>	Healthcare sector	86

Source: Field Survey, 2015

Nevertheless, the study adopted the stratified random sampling technique by grouping respondents based on common characteristics. Furthermore, the study randomly selected the required sample sized from the population through simple random sampling technique. Participation was voluntary. This study analyzed the data collected in tables with percentage method and tested the hypotheses with Likert statistical method.

#### 4. DATA PRESENTATION, RESULTS AND DISCUSSION

##### 4.1 Data Presentation

Table 2a shows that 159 respondents (42.2%) were male; and 218 respondents (57.8%) were female. Table 2b further shows that 89 respondents (23.6%) were members of the management team; and 288 respondents (76.4%) were employees. Finally, Table 2c also depicts that 212 respondents (56.2%) have the work experience of about 10 years; 122 respondents (32.4%) have the work experience of 11 to 21 years; and 43 respondents (11.4%) have the work experience of 22 years and above.

**Table 2. Biodata**

**Table 2a. Responses based on sex**

Responses	Frequency			Percentage
	Education	Healthcare	Total	
Male	121	38	159	42.2
Female	170	48	218	57.8
Total	291	86	377	100

Source: Field Survey, 2015

**Table 2b. Responses based on position**

Responses	Frequency			Percentage
	Education	Healthcare	Total	
Management Staff	62	27	89	23.6
Employees	229	59	288	76.4
Total	291	86	377	100

Source: Field Survey, 2015

**Table 2c. Responses based on work experience**

Responses	Frequency			Percentage
	Education	Healthcare	Total	
0-10 years	160	52	212	56.2
11-20 years	97	25	122	32.4
22 years and above	34	9	43	11.4
Total	291	86	377	100

Source: Field Survey, 2015

**Table 3. Responses based on questions**

Questions	Frequency									
	VGE		GE		ME		LE		VLE	
	Total	%	Total	%	Total	%	Total	%	Total	%
1. Leaders in the public sector are accountable for their actions and performances	89	23.6	57	15.1	70	18.6	85	22.5	76	20.2
2. Employees are empowered to expose cases of unaccountability in Nigerian public sector	33	8.8	57	15.1	77	20.4	132	35.0	78	20.7
3. Leadership can influence performance	147	39.0	122	32.4	46	12.2	60	15.9	2	0.5
4. Accountability can influence the effectiveness and efficiency of leaders	107	28.4	117	31.0	58	15.4	69	18.3	26	6.9
5. Economic contribution of the Nigerian public sector is a function of the accountability in leadership	141	57.4	95	25.2	59	15.6	78	20.7	4	1.1

Source: Field Survey, 2015

**Table 4. Test of hypothesis one**

Responses	Frequency (F)	Rating (X)	FX
Very Great Extent	89	5	445
Great Extent	57	4	228
Moderate Extent	70	3	210
Low Extent	85	2	170
Very Low Extent	76	1	76
Total	377	15	1129

$$\text{Likert Mean Score} = \frac{\sum FX}{N} = \frac{1129}{377} = 2.99$$

$$\text{Mean Point of Scale} = \frac{\sum X}{n} = \frac{15}{5} = 3.00$$

$$\text{Cut off Point} = \text{Mean} + e = 3.00 + 0.05 = 3.05$$

**Decision**

Since the calculated Likert is less than the cut-off point (that is, Likert = 2.99 < Cut-off Point = 3.05), thus, the alternative hypothesis is rejected and the null hypothesis accepted. We therefore deduce that leaders in the Nigerian public sector are not often accountable for their actions and performances.



**Table 5. Test of hypothesis two**

Responses	Frequency (F)	Rating (X)	FX
Very Great Extent	33	5	165
Great Extent	57	4	228
Moderate Extent	77	3	231
Low Extent	132	2	264
Very Low Extent	78	1	78
Total	377	15	966

$$\text{Likert Mean Score} = \frac{\sum FX}{N} = \frac{966}{377} = 2.56$$

$$\text{Mean Point of Scale} = \frac{\sum X}{n} = \frac{15}{5} = 3.00$$

$$\text{Cut off Point} = \text{Mean} + e = 3.00 + 0.05 = 3.05$$

**Decision**

Since the calculated Likert mean score is less than the cut-off point (that is, mean score = 2.56 < Cut-off Point = 3.05), thus, the alternative hypothesis is rejected and the null hypothesis accepted. We therefore deduce that employees are not empowered towards accountability of leaders in the Nigerian public sector.

**4.2 Results and Discussion**

From Table 2, though result reveals that 89 respondents (23.6%) making the highest percent are of strong believe that leaders in the Nigerian public sectors are accountable for their actions and performance, but empirical test (with the cut-off point of 3.05 greater than the Likert mean score of 2.99) proves this assertion invalid. This implies that leaders in the Nigerian public sector are not often accountable for their actions and performance. The reason for this could be deduced from the finding of [12] that agencies put in place to ensure public accountability are weak and ineffective, hence public accountability in Nigeria is at the lowest ebb. The finding of this present study supports the assertion of [14] that "there has been total disregard for accountability on the part of public enterprises over the years and that a lot of public enterprises do not bother to produce promptly their annual reports and audited financial statements due to inefficiency, negligence, and maladministration". The result from empirical test (with the cut-off point of 3.05 > than the Likert mean score of 2.56) also proved that employees have no iota of contribution in the issue of leadership accountability. This may be the reason corruption has narrowed down to the level of employees. Moreover, employees may view corruption as an essential way of organizational life, just like the popular saying of some employees that they are forced to engage in the same practice that has elevated our boss.

However, this present study discovered that leadership can influence performance to a great extent. The finding of this present study also

supplement the finding of [17] that there is a very strong and positive relationship between ethical leadership factors and level of employee performance in Uganda. The finding of this present study confirms the statement of [27] that employees need a supportive or considerate leadership that take their interest as a priority.

This present study also discovered that accountability can influence the effectiveness and efficiency of leaders. This thus implies that accountability is a function of effectiveness and efficiency of leadership.

Finally, following 57.4 percent and 25.2 percent of respondents concurring, this present study discovered that the economic contribution of the Nigerian public sector is subject to how much leaders are accountable for their actions and performance. This finding is consistent with the finding of [12] that poor accountability adversely affects the development and allocation of resources in Nigeria.

**5. CONCLUSION**

Factually, accountability is the missing link in leadership efficiency in the Nigerian public sector. There has been total disregard for accountability on the part of leaders in public enterprises over the years. This accounts for the failure in leadership, and its resultant public sector's inefficiency and epileptic growth. The rationale behind the fall of public sector's growth and performances in Nigeria is not far from the painful practice of leadership-by-unaccountability.

Actually, many leaders have no little regard for accountability in the Nigerian public sectors. This occurs as a result of weak agencies, particularly, measures put in place to ensure the practice of leadership accountability in the country. One backdrop in the approaches or measure employed towards ascertaining leadership accountability is the exclusion of employees in accountability process. Employees have no iota of contribution in the issue of leadership accountability. Thus, accountability on the part of leadership is a far reaching concept, and it cannot be realistic when employees have low voice in the Nigerian public sector.

## 6. RECOMMENDATIONS

The study thus recommends that:

- i. Leaders in the Nigerian public sectors should operate an action-questionable organizational culture.
- ii. Agencies put in place to ensure public accountability should be empowered and adequately funded such that these agencies will not be lured into derailing from their goals.
- iii. Employees should be given the privilege to contribute in the issue of leadership accountability. When they are empowered, they serve as watch-dog for the exposure of the excessiveness of any leader at a very cost effective way.
- iv. Leaders should be forced to practice accountability such that the economic contribution of the Nigerian public sector would be realistic.

## COMPETING INTERESTS

Authors have declared that no competing interests exist.

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