



Addressing Accountability Challenges in Higher Education Management for Sustainable National Development

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Abstract

Higher education institutions, including universities, colleges, and polytechnics, serve as critical drivers of national development by fostering teaching, research, and innovation. These institutions provide an enabling environment for knowledge creation, intellectual exchange, and global competitiveness. However, their ability to fulfill this mandate effectively depends on a robust accountability framework in institutional management. This study examines key accountability challenges affecting higher education management. They include poor resource management, weak institutional frameworks, governance failures, inconsistent policies, inadequate quality assurance mechanisms, corruption, and the politicization of leadership appointments. These challenges undermine institutional efficiency, contribute to brain drain, and impede sustainable national development. To address these issues, this paper advocates for strategic interventions, including improved financial planning, effective budgeting, transparent expenditure controls, sustainable infrastructure maintenance, and continuous capacity-building initiatives. Furthermore, fostering ethical leadership and enforcing anti-corruption measures such as strict penalties for financial misconduct and transparent procurement processes will enhance institutional integrity. Strengthening accountability in higher education management will not only improve resource utilization and governance but also ensure the production of competent graduates, drive technological and industrial innovation, and position Nigeria for global competitiveness. By implementing these accountability measures, higher education institutions can serve as catalysts for sustainable national development, reinforcing their role as pillars of societal progress.

Keywords: Accountability, Higher Education, Management, Sustainable, National Development

Introduction

Education is the foundation of individual and societal development, providing people with the knowledge, skills, and values needed to contribute meaningfully to their communities. Its goal is to among other things fosters critical thinking, innovation, and problem-solving abilities, which are essential for personal growth and national progress (National Policy on Education, 2013) ^[14]. Higher institutions, as the pinnacle of the education system, are particularly vital for sustainable national development. These institutions aim to address the country's manpower needs (Obona, Obi, & Agube, 2024). They produce highly skilled professionals, conduct research that drives technological advancements, serve as engines of progress, equipping nations with the knowledge and expertise needed for long-term development. (Obona, Edim & Edim, 2020) mention that both federal and state

governments consider these institutions as an essential investment in human capital development, aimed at producing skilled professionals for managerial and technical roles across various sectors of the economy. In fact, the importance of accountability in the attainment of the goals and objectives of higher education cannot be overemphasized. This paper focus on addressing accountability issues in higher education management for sustainable national development. It utilizes secondary information sourced from library and internet researches.

The Concept of Accountability

Accountability is a fundamental principle in governance, education, and organizational management. It ensures that individuals and institutions are held responsible for their actions, promoting transparency, efficiency, and ethical conduct, which ultimately enhances trust and performance in society. In education, accountability has become increasingly crucial in addressing the social contract between society and higher education institutions. It encompasses responsibility and answerability, requiring individuals to justify their actions and decisions to achieve desired objectives. Being accountable means taking responsibility for one's actions, omissions, and judgments while remaining open to corrections, consequences, or recognition.

Otuya and Okolo (2019) define accountability as the process of providing a satisfactory explanation or accounting for stewardship, actions, and outcomes. Candoli (2018) describes it as the responsibility to report on the utilization of resources such as funds, materials, and personnel within an organization. This ensures that financial, human, and material resources are effectively used for their intended purposes. Onah et al. (2021) further explain that accountability is a legal or regulatory obligation requiring individuals or officials to maintain accurate records of assets, documents, or funds, regardless of direct possession. Similarly, Bovens (2007, as cited in Huisman, 2019) defines accountability as a relationship between an individual or institution and a governing body, where the former must explain and justify their actions.

Moreover, Onah et al. (2021) emphasize that accountability entails both responsibility for task completion and an expectation of transparency, meaning openness and clarity in actions and decisions. Hunt, as cited in Eze and Onwudingo (2021), highlights accountability as the willingness to explain one's actions, omissions, intentions, and judgments to relevant stakeholders. It involves a readiness to accept responsibility for errors, misjudgments, or negligence while also earning recognition for competence, thoroughness, and excellence.

In higher institutions, accountability implies that those entrusted with responsibilities are held answerable for students' educational outcomes and must provide stewardship reports regarding productivity and quality. The concept stresses the need for education authorities, parents, and host communities to be informed about operations, not only in terms of financial accountability but also concerning learning effectiveness and efficiency (Chineze & Olele, 2011). Accountability serves as a critical measure of resource utilization and system effectiveness, contributing to sustainable development. It represents the obligation to report actions, decisions, and behaviors to those with a legitimate right to oversight. Put simply, accountability signifies being

entrusted with a duty and held responsible for its execution, ensuring proper and thorough completion of assigned tasks with a justified rationale for actions taken.

The Higher Institution Management

Higher institutions refer to post-secondary educational establishments that offer advanced academic, professional, or technical training. It is a scholarly community where knowledge is pursued freely, often described as a "universe in a city" (Omorobi & Obona, 2018). It is regarded as a powerful tool for addressing social and economic challenges in Nigeria, including corruption, bribery, ignorance, conservatism, disease, malnutrition, tribalism, nepotism, political instability, unemployment, and economic stagnation (Obona et al., 2020). These institutions are generally open to the public and strive to ensure fair access to education for students from all socioeconomic backgrounds (Egbo et al., 2025). Higher institution management refers to the administration, planning, and governance of tertiary education institutions such as universities, colleges, and polytechnics. It involves the strategic utilization of financial resources, materials, human capital, information, and time to facilitate effective teaching and learning, ultimately achieving the institution's educational objectives.

Efficient management creates a safe and conducive environment that enhances teaching, learning, and administrative processes for both educators and students. Moreover, it improves academic staff service delivery, ensuring optimal institutional performance (Nwokonko, 2024; Obona, Hassan, & Willie, 2024; Obona, Fanan, & Igbudu, 2024; Brian & Douglas, as cited in Madukwe, Dede, & Obona, 2024). Key aspects of higher institution management include decision-making in academic programming, staff administration, financial management, student affairs, infrastructure development, and policy implementation, all of which contribute to the institution's efficiency and long-term sustainability.

In Nigeria, tertiary education, as the highest tier of learning, is legally mandated to provide social Higher institutions provide services to students, staff, host communities, and the nation as a whole (Madukwe et al., 2024). Their primary objectives include delivering advanced education, fostering research and innovation, developing a competent workforce, and contributing to national progress by equipping graduates with essential skills for self-sufficiency and empowerment (Obona et al., 2023; FRN, 2013). The *National Policy on Education* (2004) ^[14] underscores the role of education in fostering comprehensive human development—physically, mentally, morally, socially, and politically. It recognizes education as a fundamental driver of national growth and a catalyst for societal transformation. Maicibi (2011) emphasizes its significance in ensuring national stability, while FRN (2004) identifies it as a crucial instrument for sustainable development.

Accountability in Higher Education Management

Accountability is a cornerstone of educational management, recognized both nationally and globally as essential for ensuring efficiency and effectiveness in higher education. In academic and research settings, accountability plays a critical role, requiring scholars to justify their methodologies, validate empirical findings, assess the reliability and validity of their data, and ensure the generalizability of their

conclusions (Huisman, 2019). Moreover, accountability serves as a vital tool for policymakers at the federal, state, and local levels, as well as for parents and taxpayers, enabling them to evaluate student performance and institutional effectiveness (Alumode & Onuma, 2016, as cited in Onah et al., 2021; Odei-Tettey et al., 2019, as cited in Eze & Onwudingo, 2021). At its core, accountability in education involves systematic record-keeping and performance appraisal, ensuring that institutions meet predefined educational goals and objectives (Dangara, 2016). Agabi (2019) emphasizes that all individuals within the school system bear specific responsibilities. For instance, teachers must maintain essential records such as attendance registers and class diaries, while school administrators are accountable to all stakeholders involved in educational governance.

Accountability in higher education management plays a pivotal role in promoting sustainable national development by ensuring transparency, efficient resource utilization, and the delivery of quality education that aligns with societal and economic needs. It fosters academic integrity, enhances policy implementation, and supports research-driven innovations that contribute to industrial and technological advancements. Owarri (2006, cited in Onah, Eteng, & Adie, 2021) argues that sustainable development hinges on substantial investment in education. Proper financial oversight mitigates corruption and ensures that funds are appropriately allocated for infrastructure development, faculty capacity-building, and student support services. Furthermore, accountability enhances equitable access to higher education and produces a well-equipped workforce capable of driving national productivity. A well-managed higher education system strengthens governance, builds public trust, and fosters long-term socio-economic development.

Accountability in educational institutions entails recording, classifying, and summarizing activities, analyzing and interpreting data, and generating reports that reflect the state of education at any given time (Adams, 2017). From an administrative standpoint, accountability signifies responsibility and answerability, requiring school administrators to ensure the effective execution of their duties to achieve desired educational outcomes. This means that education managers must regularly assess and demonstrate the efficient utilization of resources—including human, material, financial, and infrastructural assets—to achieve sustainable educational objectives (Akube, as cited in Eze & Onwudingo, 2021). Additionally, accountability demands that administrators justify their decisions, explain their actions, and present factual reports on the operations of the education sector (Agabi, as cited in Eze & Onwudingo, 2021).

In an educational context, accountability implies that administrators are responsible for fulfilling their obligations to stakeholders. This includes maintaining transparency in financial management, budgeting, auditing, and reporting to meet public expectations (Presthus, as cited in Dangara, 2016). Educational accountability further extends to monitoring resource allocation, measuring learning outcomes, and evaluating the overall efficiency of the education system.

Accountability in tertiary education is essential for transparency, efficiency, and optimal resource utilization. It strengthens institutional integrity by ensuring responsible

financial management, enhancing teaching and research, and building stakeholder trust. Additionally, accountability drives continuous improvements, aligning educational goals with national development objectives. By holding administrators, educators, and students accountable, it promotes higher academic standards and sustainable educational growth. Okafor et al. (2024) emphasize that accountability enhances resource management, improves teaching quality, and boosts student performance, ultimately fostering institutional excellence and long-term development. By ensuring that resources are effectively utilized, accountability contributes to the production of quality learning outcomes that align with national development goals.

Sustainability and National Development

Sustainability refers to the capacity of a system, process, or initiative to endure over time without depletion or degradation. It emphasizes continuity and the long-term viability of projects and policies, ensuring that present actions do not hinder future progress (Igbokwe & Oteh, 2018, as cited in Obona et al., 2021). Dalal-Clayton (2002) as cited in Onah et al. (2021), defines sustainability as the ability of an action or process to last for an extended period. Sustainable development, therefore, is a strategic approach to growth that meets the present generation's needs while safeguarding the ability of future generations to fulfill their own. It requires a balanced integration of economic growth, environmental preservation, and social equity.

The concept of sustainable development gained global recognition in 1987 with the publication of the Brundtland Report, which raised concerns about the environmental consequences of unchecked economic expansion and globalization. It underscored the need for policies that address challenges such as resource depletion, climate change, overpopulation, and the erosion of social values. Sustainable development ensures that natural resources are managed responsibly, economic systems remain resilient, and societies promote inclusivity and social justice (Onah et al., 2021).

Sustainable National Development and Education

National development is a holistic process that involves economic, social, political, and technological advancements aimed at improving citizens' quality of life. It is fundamentally linked to human capacity building, with education serving as a primary driver of sustainable national development. Education fosters critical thinking, innovation, and technological progress, all of which are essential for economic growth, democratic governance, and social stability. Eimuhi and Aiwuyo (2022) argue that national development signifies a nation's progression from a rudimentary state to a more advanced stage characterized by socio-economic stability, improved infrastructure, industrialization, and an enhanced standard of living. This perspective highlights the transformative role of education in shaping a skilled workforce, promoting civic responsibility, and fostering social cohesion. In Nigeria, the National Policy on Education (NPE, 2013) affirms that education is the most critical tool for achieving national development. It serves as a catalyst for reducing poverty, promoting gender equality, advancing scientific research, and enhancing global competitiveness.

As Idari (2011) asserts, any development model that does not prioritize human capital and societal advancement cannot be considered true development. A well-educated population contributes to sustainable national development by driving economic productivity, ensuring environmental stewardship, and fostering social harmony. Therefore, investing in quality education, research, and lifelong learning opportunities is imperative for achieving long-term national sustainability and global relevance.

Key Challenges Undermining Accountability in Higher Education Management

Despite substantial investments in human, financial, and infrastructural resources to advance sustainable development through higher education, progress remains sluggish. Several emerging issues hinder accountability in the management of higher education institutions, posing significant challenges to national development.

1. Poor Resource Management: The misallocation and inefficient utilization of resources remain critical barriers to accountability in higher education. Financial mismanagement often leads to the diversion of funds meant for infrastructure, research, and academic development. In response, governments have introduced privatization and commercialization policies to enhance efficiency. However, without a well-structured accountability framework, public officials continue to misuse funds, hampering the sector's ability to drive national progress.

2. Weak Institutional Frameworks: Many government agencies tasked with overseeing higher education policies lack the structural capacity and efficiency needed to enforce accountability. Leadership incompetence, bureaucratic inefficiencies, and lack of institutional autonomy weaken these agencies, making them ineffective in implementing reforms that enhance transparency and efficiency in university governance.

3. Deficient Leadership and Governance Failures: Leadership inefficiencies at various levels of government significantly affect accountability in Nigeria's educational sector. According to Obasi and Asodike (2014), the government often fails to optimize available resources due to a lack of innovation, strategic planning, and commitment to good governance principles such as transparency, fairness, and adherence to the rule of law. This fosters an environment where corruption, nepotism, and inefficiency thrive, thereby impeding sustainable development.

4. Inconsistent and Politically Driven Educational Policies: Frequent shifts in educational policies often influenced by changes in political leadership disrupt the steady development of higher education. The lack of policy continuity undermines long-term planning and implementation, creating instability within academic institutions. This inconsistency hinders accountability, as newly introduced policies often disregard previous progress, resulting in wasted resources and unfulfilled objectives.

5. Poor Implementation of Quality Assurance Mechanisms: Quality assurance in education is essential for maintaining academic standards and producing graduates who can contribute meaningfully to society. Ayeni, as cited in Yobolo and Nwile (2021), emphasizes that quality assurance involves the effective management, monitoring, and evaluation of resources, teaching methodologies, and student performance. However, inadequate funding, poor

supervision, and a lack of standardized evaluation procedures have weakened the effectiveness of quality assurance programs, leading to a decline in educational outcomes.

6. Corruption and the High Cost of Governance: Corruption remains a significant challenge in Nigeria's higher education sector. A disproportionate share of government revenue estimated at nearly 70%—is allocated to governance rather than direct investment in education (Hikimi, 2006, as cited in Onah et al., 2021). Misappropriation of public funds by officials and school administrators further exacerbates this issue, diverting resources meant for academic development, faculty remuneration, and student support programs. Mestry (2004), as cited in Obona et al. (2020), highlights that financial misconduct in education is among the most prevalent forms of fraud, severely affecting institutional integrity and academic excellence.

7. Politicization of Appointments in Educational Leadership: Political interference in the appointment of university administrators and other key officials has undermined accountability and institutional effectiveness. Appointing individuals based on political affiliations, ethnicity, or religious considerations rather than merit reduces professionalism in educational leadership. This practice compromises decision-making, reduces institutional autonomy, and weakens the ability of universities to uphold high academic standards and research excellence.

The Consequences

The cumulative impact of these challenges extends beyond financial losses, affecting the overall quality of education. The lack of accountability in higher education management has far-reaching consequences, undermining the quality, efficiency, and sustainability of the education system. Poor resource management and corruption lead to inadequate infrastructure, underfunded research, and low remuneration, resulting in a decline in academic standards. Akindutire (2004) notes that institutional decline, coupled with inadequate remuneration, has led to a significant brain drain, where highly qualified academic staff migrate to better-paying opportunities abroad. This persistent brain-drain, fueled by poor governance and limited professional opportunities, deprives the country of skilled academics and researchers, weakening innovation and economic growth.

Additionally, the frequent politicization of leadership appointments fosters inefficiency, while inconsistent policies disrupt institutional growth and long-term planning. Weak institutional frameworks and ineffective quality assurance mechanisms further erode trust in the education system, making it difficult for higher institutions to produce competent graduates who can contribute meaningfully to national development. These challenges hinder the role of higher education as a driver of sustainable national development, perpetuating socio-economic stagnation and reducing global competitiveness.

Strengthening Accountability in Higher Education Management for Sustainable National Development

Ensuring accountability in tertiary education administration is fundamental to fostering sustainable national development. To strengthen accountability in higher education management, several strategic approaches should be adopted:

1. Strategic Financial Planning: Financial planning in

- higher education entails systematic forecasting, organization, and allocation of resources to achieve institutional goals efficiently. According to Accountend (2025), financial planning involves setting clear objectives, formulating strategies, and ensuring that resource allocation aligns with budgetary constraints. This structured approach enhances fiscal transparency, minimizes financial mismanagement, and promotes efficiency in institutional expenditures (Onwubuya, 2017). Effective financial planning ensures optimal utilization of resources, enabling tertiary institutions to sustain academic programs, research initiatives, and infrastructural development. It also aids in the prudent management of revenue streams, ensuring that investments in education yield long-term benefits for national development.
2. **Effective Financial Budgeting:** Budgeting is a crucial tool for financial accountability in education management. It involves the systematic allocation and management of financial resources to meet institutional objectives. According to Nguavese et al. (2017), proper budget execution is essential for equitable resource distribution across revenue-generating and non-revenue-generating activities. Budgeting enhances transparency and ensures that financial expenditures align with institutional priorities. Olaoye and Bankole (2019) emphasize that consistent monitoring, auditing, and financial reporting promote accountability and discipline, reducing the likelihood of corruption and resource misallocation. Additionally, adherence to due process and value-for-money assessments (Obara, 2013, as cited in Adetayo, Dada, & Adegbe, 2022) strengthens stakeholder confidence in tertiary institutions, contributing to human capital development and sustainable economic growth.
 3. **Expenditure Control Mechanisms:** Financial expenditure control is essential for optimizing resource use and preventing financial leakages. Effective control mechanisms regulate institutional spending to ensure that financial resources are allocated according to approved budgets. Onwubuya (2017) asserts that expenditure control enhances transparency and prevents financial mismanagement. In tertiary education administration, expenditure control mechanisms, such as regular audits, compliance monitoring, and performance evaluation, ensure that funds are judiciously utilized to improve institutional performance. Ezeh and Ogara (2020) highlight that financial discipline fosters responsible spending, enabling institutions to meet academic and infrastructural needs while building stakeholder trust. Transparent financial practices attract funding support from government agencies and international donors, fostering the sustainability of higher education.
 4. **Sustainable Facilities Maintenance:** According to Obona, Sampson, and Ekeuwei (2021), school infrastructure including classrooms, laboratories, libraries, and hostels must be systematically managed to provide a conducive learning environment. This is crucial because, a well-maintained educational facilities play a crucial role in ensuring effective teaching and learning. Improved educational facilities can enhance academic excellence, research productivity, and graduate employability, which drives sustainable national development. Adaja and Osagie (2015) emphasize that proper maintenance of school facilities not only extends their lifespan but also enhances institutional efficiency. Facilities management strategies, such as emergency repairs, structural maintenance, and predictive upkeep (Obona et al., 2021), prevent infrastructure decay and optimize resource utilization. Transparent and accountable maintenance practices reflect prudent financial stewardship, building trust among stakeholders and encouraging continuous investment in the education sector.
 5. **Capacity Building Through Financial Training:** Enhancing financial literacy among educational administrators is vital for improving accountability in higher education. Financial mismanagement often arises from inadequate knowledge of budgeting, expenditure control, and auditing processes. Regular training programs will equip administrators with essential management skills, enabling them to uphold financial integrity. Such programs as workshops and seminars on record-keeping, budget implementation, and fiscal responsibility will help mitigate financial irregularities and promote adherence to acceptable best practices. Additionally, strong internal control mechanisms should be instituted to prevent fund misappropriation and ensure compliance with financial regulations.
 6. **Strengthening Administrative Accountability:** Ensuring that higher education administrators are held accountable for their decisions and policies is critical to fostering transparency. Mechanisms for evaluating administrative performance, such as periodic audits, governance reviews, and stakeholder assessments, should be established to address lapses in governance. Individuals found guilty of corrupt financial practices must face appropriate sanctions to deter future misconduct. Effective accountability frameworks will enhance institutional credibility, encourage ethical leadership, and promote sustainable national development by fostering a culture of integrity and responsibility in higher education management.

Conclusion

Higher education institutions are essential drivers of national development, serving as hubs for teaching, research, and innovation that foster socio-economic progress. Universities, colleges, and polytechnics provide an environment for knowledge creation, collaboration, and global competitiveness. However, their ability to contribute effectively to sustainable national development depends on the presence of strong accountability mechanisms in institutional management. This study has identified critical accountability challenges, including poor resource management, weak governance structures, inconsistent policies, inadequate quality assurance measures, corruption, and the politicization of leadership appointments. These issues compromise the efficiency and effectiveness of higher education institutions, leading to poor institutional performance, brain drain, and limited contributions to national development.

To address these challenges, strategic interventions are necessary to strengthen accountability and enhance

institutional efficiency. Implementing measures such as strategic financial planning, effective budgeting, expenditure control, and sustainable facility maintenance will improve resource utilization and transparency. Additionally, reinforcing administrative accountability through ethical leadership and governance will promote educational excellence. A well-structured accountability system in higher education management will enhance institutional integrity, support technological and industrial advancement, and produce skilled graduates who can drive national progress. By adopting these accountability measures, higher education institutions can fulfill their role in fostering knowledge, economic growth, and global competitiveness.

Recommendations

To address the challenges of accountability in higher education management, the following recommendations are proposed:

1. Higher education institutions should implement transparent financial planning, budgeting, and expenditure control mechanisms. Regular audits and strict financial oversight should be enforced to ensure efficient resource utilization and prevent mismanagement.
2. Policies should be established to strengthen institutional structures and improve administrative efficiency. Clear operational guidelines, autonomy in decision-making, and well-defined roles for administrators will enhance institutional effectiveness.
3. The selection and appointment of institutional leaders should be based on merit, competence, and experience rather than political considerations.
4. Policymakers should develop long-term, stable educational policies that align with national development goals. Frequent policy changes and politically motivated interventions should be minimized to ensure continuity and progress in higher education.
5. Regulatory agencies should implement strict quality assurance measures, including regular assessments, accreditation reviews, and performance evaluations, to maintain high academic standards and improve institutional accountability.
6. Anti-corruption measures, such as strict penalties for financial misconduct, and transparent procurement processes, should be enforced to promote integrity and accountability.
7. The appointment of tertiary institution administrators should be insulated from political interference to ensure professionalism and institutional independence. A transparent and merit-based selection process will enhance credibility and efficiency in higher education governance.

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