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FACTORS MILITATING AGAINST FINANCIAL ACCOUNTABILITY AND EFFECTIVE STORES CONTROL IN LOCAL GOVERNMENT AREAS IN ANAMBRA STATE, NIGERIA (2003 – 2011)

Agbodike, F.C & Udunze, U.M
Department of Public Administration, Nnamdi Azikiwe University, Awka,
agbodikef@yahoo.com, udunze_ugo@yahoo.com

Abstract
The purpose of this paper is to identify the factors militating against financial accountability and effective stores custody and control in Anambra state local governments (2003-2011). A quantitative research design was used for the study. The population for the study was made up of 9,881 staff working in the 21 local governments in Anambra State during the time of the research. The proportional stratified sampling technique was used to select six out of these 21 local governments. From a total of 2,803 staff working in the sampled local governments, 280 were sampled. Data collected were coded into the Statistical Package for the Social Sciences (version 16). The study revealed among others that the major factor militating against financial accountability and effective stores custody and control in Anambra state local governments. The study concludes that poor financial accountability and stores custody and control in Anambra state local governments can be improved by doing such things as: adherence to accounting principles such as supervision of workers and proper recording" and "in-service training, workshops and seminars for the workers.
Keywords: Accountability, Control, Effectiveness, Management, Stores

Introduction
That every effect has a cause is a common law of physics. This law applies necessarily also in public administration, particularly local government administration. This means, then, that the same law is expected to be effective with regard to the issue of financial accountability and stores control in Local Governments system in Anambra State. One of the very important measures of the effectiveness of any public administration, as well as the commitment of any public administrator, is accountability (sources?). There are various aspects of accountability.

However, this paper focuses on financial accountability in local government administration. The purpose of the paper is to identify the factors militating against financial accountability and effective stores and control in Anambra state local governments (2003-2011) as well as find out the ways of addressing the problem of poor financial accountability and effective stores control in the state. The study was therefore guided by two research questions, namely: (a) What are the factors militating against financial accountability and effective stores and control in Anambra State local government areas?, and (b) How can the problem of poor financial accountability and effective stores control in Anambra State local government areas be addressed?

Understanding Accountability

Accountability can be defined as a social relationship in which an actor feels an obligation to explain and justify his or her conduct to some significant other (Pollit, 2003). Conventionally, accountability refers to answerability for one's actions or behaviour. Formally, it involves the development of objective standards of evaluation to assist the owners of an organization to evaluate the performance of duties by individuals and units within the organization (Olowu, 2002). Simply expressed, accountability is the obligation to render an account for a responsibility that has been conferred. This responsibility is judged or measured in terms of clearly articulated codes of conduct (Kamto, 1996). Asugha (1997) defines accountability as "being answerable and responsible to party as a means of ensuring that the purpose and objectives of certain programmes and activities are achieved". The term, accountability, according to Amoke and Asogwa (2000) can mean different things to different people. As a minimum, it suggests that bureaucracy, or any governmental entity, functions as part of a larger political system not independent of it, and as a result must be subject to some control that cause it to give a general accounting of, and for, its actions. The most it might mean is that there should be an accounting of each and every action, taken by an administrator, with authoritative approval given or withheld, and adjustments in future behaviours made accordingly.

Accountability, therefore, is the state or quality of being answerable for one's actions and conducts in the private or public organization. Since one can be answerable for several actions, there are also various types of accountability. These are: (a) Fiscal Accountability – relating to responsibility for public funds; (b) Political Accountability – relating to responsibility for stewardship; (c) Legal accountability – relating to public officers being summoned by courts to account for their own acts; (d) Administrative Accountability devolves on virtually every worker in an organisation, particularly those who hold very high positions.

According to Osisioma (2006), "the concept of transparency and accountability is rooted in the basic ethical foundation for good governance in a democratic polity". Governance is the process of using power to manage the nation's economic and social resources for development. Good governance therefore refers to the quality of relationship between the government and the people in the context of how government policies and their implementation have touched and transformed the lives of the citizens. Thus, accountability is the heart and soul of good governance, and transparency is the re-inforcer. Transparency and accountability are the siamese twins of public administration.

In fiscal terms, transparency requires that: (a) there should be openness in government structure and functions, fiscal policy intentions, public sector accounts, and those indicators and forecasts generally regarded as fundamental to sound economic policy; (b) the dividing line between public and private domains should be clearly evident, so that conflict-of-interest roles for public officials will be properly defined; (c) freedom-of-information legislation, and open legislative debates on government budgets proposals, should be features of government; (d) issues of periodic statements of policy goals and quantitative targets, clear public accounts and forecasts relying on accrual-based recording but supplemented by cash flow data, and maintaining publicly some consistency between the budget statement. In terms of administration ethics, Asugha (1997) identified indicators of transparency and accountability in government as having to do with questions like: (a) Are all the operators in the public financial management system playing their roles in strict accordance with laid-down rules and regulations? (b) Are public accounting reports presented regularly, with timeliness, basic completeness, accuracy and validity of the information presented? (c) Do the administrative and judicial systems respond with promptness, strength and vigour to illicit or illegal behaviours, such that corrupt practices do not thrive undetected, or go unpunished? (d) Are the value system established by top government officials, and the code of ethics for public sector performance, such that inappropriate activities will be visited with prompt punishment and prescribed sanctions? (e) Is the reward system in the service aimed at rewarding hard work, diligence and ethical conduct, while punishing deviant behaviour? (f) How often does the financial management system malfunction? Is it efficient in design and effective in operation? What level of non-compliance exists in the system with respect to key documents of public practice – for example, the constitution, the Finance Act, Audit Act, Financial Regulations/ Memoranda/ Instructions? (g) To what extent does public practice promote professionalism with its associated ethics and standards in the key stakeholders in the system? (h) What level of objectivity is attained in the reports of external bodies like the office of the Auditor-general and the Public Accounts Committee, and how seriously are their queries treated? These indicators have raised several/many questions that need to be answered in a positive direction. Transparency and accountability in our administrative programmes shall have taken root when these questions are given positive response and administrative standards and ethics adhered to, especially in situations of public accountability.

Public Accountability

Public Accountability is the hallmark of modern democratic governance. Democracy remains a paper procedure if those in power cannot be held accountable in public for their acts and omissions, for their decisions, their policies, and their expenditures. Public Accountability, as an institution, therefore, is the complement of public management.

Bovens (2005:182) opines that "As a concept, however, 'Public Accountability' is rather elusive. It is a hurrah-word, like 'learning', 'responsibility', or 'solidarity' nobody can be against it. It is one of those evocative political words that can be used to patch up a rambling argument, to evoke an image of trustworthiness, fidelity, and justice, or to hold critics at bay". The principle of public accountability in governments throughout the world is an ideal. It works on the basis of the fact that any office-holder, especially an electable public office-holder, holds his official duties and responsibilities in trust for the people. In support of the above opinions on the concept of public accountability, it is a universal truth that governments, especially democratic governments, derive their legitimacy from the citizenry. All government programmes and activities are therefore assumed to be done on behalf of the people. Thus, the people deserve to be assured that the resources which they put at the disposal of government, its officials and its agencies, are efficiently, effectively an economically managed, moreover properly accounted for. Public Accountability, thus, has three crucial components: a clear definition of responsibility, reporting mechanisms, and a system of review, rewards and sanctions. Public Accountability flows in different directions: upward, downward, between subordinates and superiors, and laterally among professional peers (Adamolekun, 2002). However, the number and value of public sector activities have increased substantially in the public enterprises and the increase has led to the demand for accountability. At the Local Government level, all categories of workers therein, need to render accounts of their activities to the public. The public in return, needs to receive substantial accountability reports for proper assessment of their performance in the activities entrusted on them (the Local Government workers). According to Agu (2008:36), "improved information about Local Government needs and preferences becomes the theoretical advantage of decentralization, but these are not guarantees that leaders will actually act on these preferences unless they owe some sort of accountability to the citizens."

Functions of Public Accountability

Public accountability is not just the hallmark of democratic governance, it is also a sine qua non for democratic governance. The first and foremost arrangement, therefore, is democratic control. Each of these principals in the chain of delegation, wants to control the exercise of the transferred powers by holding the agents to account. At the end of the line of accountability relations stand the citizens who judge the performance of the government and can sanction their political representations by voting the rascals out. In this regard, Przeworski, Strokes, and Manin (1999) stated that "Public account giving, therefore, is a necessary condition for the democratic process, because in the end it provides political representatives and voters with the necessary inputs for judging the fairness, effectiveness and efficiency of governance." Second, public accountability functions to enhance the integrity of public governance. The public character of account giving is a safeguard against corruption, nepotism, abuse of power, and other forms of inappropriate behaviour (Ackerman, 1999). The assumption is that public account giving will deter public managers from secretly misusing their delegated power and will provide overseers, be they journalists, interest groups, members of parliament, or official controllers, with essential information to trace administrative abuses. The third function of public accountability is to improve performance. Public accountability is meant to foster individual or institutional learning (Aucoin and Heintzman, 2000). Accountability is not only about control, it is also about prevention. As forms of prevention, they help in the sustenance of norms in an organization. Thus, norms are reproduced, internalized and where necessary, adjusted through accountability. The manager who is held to account is told about the standards he must hold to, and about the fact that in the future he may again be called to account.

These three functions yet provide the fourth function of public accountability which is to maintain or enhance the legitimacy of public governance. Governments in Western societies face an increasingly critical public. The exercise of public authority is not taken for granted. Public accountability, in the sense of transparency, responsiveness and answerability, is meant to ensure the public confidence in government and to bridge the gap between citizens and representativeness, and between the governed and government (Aucoin and Heintzman, 2000). Finally, in the incidental case of tragedies, fiascos, and failures, processes of public account giving have an important ritual, purifying function; they can help to provide catharsis. Public account giving can help to bring a tragic period to an end and can allow people to get things off their chests, to voice their grievances, but also to give account of themselves and to justify or excuse their conducts. According to Harlow (2002) "Processes of calling to account create the opportunity for patience, reparation, and forgiveness and can thus provide social or political closure." The idea of "calling to account" is an important of aspect of financial management and accountability in all levels of government, including the local government.

Financial Management and Accountability in the Local Government

The management of public finance constitutes the most crucial and central component in the management process of the Local Government. This is so because finance determines the quantity and quality of staff to be hired and retained, the level of their motivation, and the amount of services to be provided by the Local Government. The quality and quantity of Local Government services depend on six main factors, namely: (a) The amount of revenue available to the Local Government; (b) Its capacity and effectiveness in revenue generation; (c) The ability of its accounting system to give reliable data on which efficient future financial plans are made; (d) The manner in which the available financial resources are appropriated to various Local Government services; (e) The accountability of and prudent spending by officers and counsellors; and (f) The application of public funds for the purposes for which they are appropriated (Ferguson and McHenry, 1996:257). Financial management is therefore concerned with budgeting, revenue generation, expenditure, accounting and control of public funds. It is important to note that because of its sensitive nature, Financial Management is strictly governed and guided by elaborate rules, regulations and guidelines. More important than these is the Financial Memorandum (FM).

The importance of these guidelines and regulations is better understood when we recall that inasmuch as local governments require adequate funds in order to accomplish their development objectives, there remains the need for these funds to be properly managed. Hence, prudent financial management is very important in the efficient utilization of Local Government funds. Financial management involves the use of the various instruments of administration to achieve the optimum utilization of the limited resources of the organization towards the attainment of its goals and objectives. Financial management is a collective responsibility of every staff of the local government. As the Federal Government of Nigeria (FGN) (1998:1) put it: the Local Government Council, the Chairman, the Executive Committee and all members of the Local Government staff from the highest to the lowest, are involved in financial affairs and should, in particular, be concerned with ensuring that within their field of operations and responsibility, proper value is obtained for money spent.

Money in the local government can be spent on quite a number of things. However, the focus of this paper is on stores as one of the things on which local government funds can be spent on.

Stores and Supplies Management

Stores refer to all movable property purchased or otherwise acquired by an entity. “A store is a place specifically maintained for the purpose of keeping items purchased to be used later” (Okoye, 1996:66).Stores in public sector accounting simply refers to stock of materials purchased with government money for government use (Adams, 2002). The FGN (2006: No. 2201:137) states: “Stores include all moveable property purchased from public funds or otherwise acquired by government”. In some texts, Stores are called materials. Store, stock, and inventory will be used synonymously in this write-up. According to Tubb (1977:3), materials used in organisation can be classified as:

> *Raw materials such as metal sheets and bars, timbers, flour, plastic… bricks, cement, paper, etc. That is, any basic constituent of any manufactured product. Also bought out components such as springs, electric motors, switches, castings, etc. They are termed ‘bought out’ because using them does not have the expertise or resources to manufacture them internally.*

Again, there are consumable materials such as small tools, cleaning materials, oil and grease and all other incidental requirements necessary for the efficient operation of an effective production process. Then stationery and office supplies such as paper, pens, paper slips, catalogues, advertising materials, drawing office supplies and hundred and one items without which organisations would not be able to operate effectively.

The primary objectives of Stores are to ensure: that the current, complete and accurate date are recorded on monetary and quantitative terms in the Stores records and that all related rules, regulations, principles and standards are complied with; that the procedure which the Local Government adopts for stock control are appropriate; and that a sound system of perpetual inventory and continuous stock taking is established. Inventory or stock control is a quantitative control technique with strong financial implications. For many organisations, inventory control is perhaps the single most important control technique having direct relationships with production, marketing, purchasing and financial policies (Lucey, 1994).

Classification of Stores

Section 34(3) of the Financial Memoranda classified Stores into three major categories – consumable Stores, expendable Stores and non-expendable Stores.

a. Consumable store: comprise items used immediately they are issued. And where such items were purchased and used immediately on the work or service for which they were purchased, they need not be taken on charge in Stores ledger. Consumable Stores which are purchased in bulk and issued as required, must be taken on charge in the Stores, receipts issued, and stock accounted for in accordance with the Financial Memoranda. Any consumable Stores issued but not used in full, must be returned to the store and again taken on charge in the store ledger;

b. Expendable Stores are those which have a limited serviceable life such as maintenance tools and are not consumed immediately they are issued. Examples of these items are road tools like picks, shovels, barrow, hammer, etc. The following must be applicable with such items: they must, on receipt, be taken on charge in the Stores ledger; they must be returned to store after the purpose for which they were issued is completed, or they are worn out; on return to store as in (1) above they must be taken on charge in the store ledger; and they must not be disposed of, or written off, without proper authority being obtained.

c. Non-Expendable Stores: these are items such as furniture, machinery, motor vehicles which have fairly long serviceable life. On receipt, these items must: be taken on charge in the Stores ledger and, on issue, be recorded in the Inventory of Physical Assets until condemned as unserviceable and written-off or disposed-off.

Besides the above three classifications, Stores could also be classified into allocated and unallocated Stores. Allocated Stores refer to those Stores the cost of which are chargeable direct to, and remain on charge, to the sub-head of expenditure in which funds for their purchases are provided for in the estimates. These Stores are taken on numerical charge and may be placed in an allocated Stores or put into immediate use. These Stores should be directly charged to their respective votes.

Unallocated Stores are those purchased for general stock rather than for a particular work or service, for which “the final vote of charge cannot be stated at the time of purchase” (FGN, 1998, Sect. 34:1). Basic to the concept of unallocated Stores is the existence of “central Stores organisation”. The role of such an organisation is to purchase Stores materials and equipment in bulk, usually at favourable prices and to hold such items in Stores pending their issue to the various departments or units for use in the execution of their programmes. Decisions on the quantities of each of the items to be held in the store, and, indeed, which specific items to be held in store, are the subjects of inventory control (Okoye and Ani, 2004). They are dependent on the actual reasons for holding stores and keeping stocks.

Reasons for Holding Stocks

The main reasons for holding stocks can be summarised to include: ensuring that sufficient goods are available to meet anticipated demand; absorbing variations in demand and production; providing buffer between production processes (this is applicable to work-in-progress stocks which effectively decouple operations); taking advantage of bulk purchasing discounts; meeting possible shortages in the future; absorbing seasonal fluctuations in usage or demand; enabling production processes to flow smoothly and efficiently; because stocks constitute a necessary part of the production process, eg., the manufacturing of whiskey; as a deliberate investment policy particularly in times of inflation or possible shortage (Lucey, 1994).

Stores are very vital departments in any organisation, be it industry, commerce or service of government. All these organisations have causes to acquire store at varying degrees, descriptions, quantities and for different purposes. Hence, it could be said, based on the above summaries of the reasons for holding Stores, that, the primary reason of store is to facilitate provision of service. This also, indirectly, translates into the enhancement of efficiency in service delivery. In addition, however, Stores when managed properly, directly contribute to significant savings in time and costs. Broadly put, three main reasons account for Stores acquisition. These are: transactional, precautionary, and speculative purposes. Transactional Purpose of Acquiring Stores: This relates to the acquisition of Stores to the generally obvious reason of furthering daily activities. The emphasis is on the need to have the items needed ready to further work-in-process and to complete operations.

Precautionary Purpose of Acquiring Stores: When Stores are acquired for transactional purposes, they are strictly on the basis of current need. Hence, only the quantity currently required are kept for each production cycle. The implications of this include the assumption that production requirements are stable, demand is fixed and stable; that lead time (between ordering and receipt of Stores items) are known and stable; and that Stores can be acquired in the different specifications that are currently required (Okoye and Ani, 2004). Since these assumptions do not generally hold in practice, it becomes necessary to have store. This enables the organization to hedge against the vagaries and uncertainties associated with high standards and transactional requirements. Stores held in this regard are precautionary Stores. They are Stores that are not absolutely necessary where end users can be persuaded to accept postponement. But, for the good image of the organizations and quality of service, they are desirable.

Speculative Purpose of Stores: Stores serve speculative purpose when they are held in order to take advantage of fluctuations in their production and prices. For instance, where there are strong reasons to believe that prices are going to rise, Stores that are neither required for transactional nor precautionary purposes might be acquired to take the long run advantage of lower costs. Speculative Stores also held for special activities fall within the exclusive direction of management. A s varied as the reasons for holding stores are, what is important is that specific officers in the local government areas have direct and/or indirect functions to perform to ensure proper accountability.

Functions of the Officials Responsible for Stores Matters

All Stores, whether departmental or central Stores, must be kept in adequate and properly constructed Stores building which must be maintained in good order. The Stores building shall be designed that the Stores can be kept securely under lock and key and access to the Stores is barred to unauthorised person (FGN, 1998, Sect. 34.9). Wald (1992) in support of the above statement states that the Stores department must therefore be properly organised and equipped for the handling which is readily accessible so that minimum expense is incurred in unloading.

Store-Keeper: Every store should be in the charge of a store-keeper who is charged with the following responsibilities: (a) safe custody of all in the store; (b) safe keeping of the keys of his store and prevention of unauthorized persons from entering the store; (c) keeping all the various Stores items in his charge on good order; (d) reporting to the Head of Department when stocks reach the re-order level; (e) reporting to the Head of Department issues concerning stocks that are subject to deterioration; (f) assisting the Head of Department in the determination of the order quantity and quality; (g) keeping store records; (h) compliance with the provisions of the Financial Memoranda; and (i) informing the Board of Survey of any unserviceable or obsolete Stores so that consideration may be given to their write off or sale.

Treasurer and Head of Department: The Treasurer is responsible for the control of any central Stores which is not under the control of a particular department and which issues Stores to various Local Governments departments. The Treasurer is also responsible for advising the Local Government departments on the Stores accounts and records which must be maintained for all Stores. The Treasurer must ensure that the Heads of Departments maintain the prescribed Stores and records in good order and keep them up to date at all times. On the other hand, the Head of Department is responsible for all Stores controlled by his department.

Stores Accountant: The Stores Accountant is charged with the following responsibilities: (a) Entering of all the details of each Stores issue made as evidenced by the Stores requisition and issue voucher; (b) Entering on the unallocated Stores ledger page and the stock balance shown in the ledger on the original and triplicate of the Stores requisition and issue voucher; (c) Keeping of the Stores summary on Form LGT 110; (d) Keeping of the unallocated Stores ledger on Form LGT 109; (e) Preparation of the monthly statement of Stores issued to works and services on Form LGT 111 from the copies of the Stores requisition and issue voucher showing the debits to be made to the appropriate head sub-heads in respect of all issues of Stores made during the month to the Local Government's works and Housing; and (f) Compilation at the end of each month of the monthly and of Stores balances on Form LGT 112 in respect of each separate item held in the unallocated store and in the order such items are recorded in the unallocated; (g) Keeping of the unallocated Stores suspence account (FGN, 1998, Sect. 35.13), and (h) Preparation of an unsigned Journal Voucher from the monthly statement of Stores issued to the Works and Housing (FGN, 1998, Sect. 35.10).

A Simple System of Stores Control

(1) Objectives: The main objectives of Stores control are to: minimize carrying cost; minimize ordering cost; ensure regular supplies and avoid stock out; avoid wastage, pilfering and obsolescence; and achieve economy, efficiency and effectiveness in the use of resources.

(2) Mechanics of Control: The basic control mechanics for Stores control include: compliance with laid down rules and regulations with respect to Stores; allocating responsibilities for Stores functions; establishing appropriate procedures for use and routing of documents; identifying and designing of appropriate forms that are in use in Stores control; and applying the mechanics of control to various organisations of government with necessary adaption.

(3) Stores Control: The Stores control cycle involves the following phases of activities:
authorization; receipt; storage and security; requisition; issues and stock-taking and valuation.

The Need for Proper Stock or Stores Control

Purchasing of Stores, materials and equipment take the shares of the expenditure of many Local Governments. Because they are in common use, an attitude of indifference and sometimes total neglect over the handling of these movable properties is not unusual. Their importance is often recognised only when unavailable or out of stock.

Stock control is the means by which materials and suppliers of the correct quantity and quality are made available as and when required, having due regard to economy in storage and ordering costs, purchase prices and working capital. The volume of stock to be carried, at any time will depend upon careful consideration of a variety of factors some of which tend to be conflicting in nature. For example, availability of capital, availability of storage space, ordering cost, stock holding cost, transport hazards, size of consignment or lot size, quantity of discounts, re-order or lead time, rate of consumption, penalty or cost of being out of stock. Therefore, it should be realised that this is a sensitive area and it should be properly manned in order to get the best results.

By having very many petty suppliers, governments loose the advantage which could have accrued to it by buying so as to attract a higher rate of discount and avoid incurring higher ordering cost by the use of more clerical hands to write the orders, the requirements of more stationery in the form of L.P.O's stores receipts, advice notes, and so on.

Unfortunately, the biggest problem of the Stores in many Local Governments is the fact that they have no set levels. One of the important factors to a good store procedure is the setting of levels. There must be a maximum stock level, a minimum stock level, a re-order stock level, and an Economic Order Quantity (EOQ). The re-order level is the point at which it is essential to initiate purchase requisitions for fresh supplies of the materials. This point will be higher than the minimum stock level so as to cover such emergencies as abnormal usage of material or unexpected delays in delivery of fresh suppliers; it will also be lower than the maximum stock level, otherwise excess stocks would be carried. The Minimum stock level is the level below which stock should not be normally allowed to fall. If stocks go below this level, there is the very real danger of a "stock-out" resulting in production stoppages. This stock is a "buffer stock" which would be available in emergencies.

With regard to the third level namely, the maximum stock level,it is the level above which stocks should normally be allowed to rise. It is desirable that the level should be as low as possible, but of course it must allow for forecast usage of materials and time lag in deliveries (Owler and Brown, 1984). Finally, the Economic Order Quantity (EOQ), also known as re-order quantity is one of the important quantities which must be fixed. It is important because it equates cost of ordering with the cost of storage of material. The objective in setting the economic order quantity is to determine the size of the order which minimizes inventory cost – cost of carrying the inventory, plus the cost of not carrying enough (Onah and Oguonu, 2009).

These and several other activities involving finance are supposed to be duly accounted for and stated properly in the form of financial statements. Financial Statements are periodical financial reports and accounts and other documents that highlight the financial position of an organisation as well as its profitability. They also reveal the providers of the resources available to an organisation or enterprise and the extent to which such resources have been effectively utilised (Anyaduba, 1996). The federal, state and Local Governments need financial information for specific and general purposes. Government agencies need such information to enable them monitor the activities of private and public organisations and to ensure compliance with statutory rules and regulations such as fulfilling social obligations and efficient service delivery. Such information is also necessary for effective planning and control.

Stores control and management in the Anambra Local Governments is an important section of government administration that needs to keep proper financial reports and accounts. According to Omapariola (1998), the importance of adequately accounting for movable properties purchased from public funds stems primarily from the fact that public funds are invested in such resources. This investment creates the management need to be able to account for these resources and to use all appropriate techniques, including reliable financial information, to procure, use, hold and manage them properly, efficiently and effectively.

Theoretical Framework

This study has its theoretical base in the institutional theory. This theory, according to Meyer & Rowan (1977) and Zucker (1987) holds that organisations are the way they are for no other reason than that the way they are, is the legitimate way to organise. The key idea behind institutionalization is that much organisational actions reflect a pattern of doing things that evolved overtime and became legitimated within an organisation and an environment (Pfeffer, 1982). Institutional theories presuppose that it is possible to predict practices within organisations from perceptions of legitimate behaviour derived from cultural values, industry, tradition, history, popular management, folklore, and the like.

The institutional theory is concerned with the development of some systems of organisation which emphasize the significance of social and cultural aspects of organisational environments rather than the task and technical elements given prominence under contingency theory and resource dependency theory (Donaldson, 1995; Oliver, 1991 in Agu, 2008). Organisational environment can be characterized by the sources of norms and values which permeate organisations and influence action, in particular by informing the “taken-for-granted” assumptions regarding behaviours, organisational forms and processes that are seen as legitimate. Moreover, organisational structures and processes become part of an integrated whole in which it is difficult to change any part without unravelling the whole.

The mechanism through which organisations adopt similar procedures is termed institutional isomorphism. Isomorphism is “a constraining process that forces one unit in a population to resemble other units that face the same set of environmental conditions” (Di Maggio and Powell, 1983:149). Institutional Isomorphism emphasises that organisations do not only compete for resources, but also for political influence and institutional legitimacy. Di Maggio and Powell (1983:150) distinguished among three mechanisms of institutional isomorphic change: “coercive isomorphism, memetic isomorphism and normative isomorphism”. These three mechanisms cause organisations to become increasingly alike.

Coercive isomorphism relates to the formal and informal pressures that result from coercive authority (government regulatory or other agencies). This coercive authority comes from the organisation’s dependency on other organisations and the cultural expectations in the society in which the organisation functions (Di Maggio and Powell, 1983). These coercive pressures are often associated with legal requirements, health and safety regulations and so on. Mimetic isomorphism refers to the pressure to copy or imitate other organisations. Di Maggio and Powell (1983:148), argue that “uncertainty is a powerful incentive for imitation.” In particular, ambiguous goals, poorly understood technologies or symbolic uncertainty may cause organisations to model themselves on other organisations. In addition, Di Maggio and Powell (1983) argue that one of the reasons that organisational structures tend to be homogeneous is that there are not many different organisational models to imitate. Normative Isomorphism refers to pressures from professionalization. There are two aspects of normative pressures. The first is the grounding of formal education and of legitimation on a cognitive base, produced by university specialists; and the second, the growth and influence of professional networks that allow new practices to be diffused rapidly across organisations. Normative Isomorphism related to professional managers, focuses our attention on the norms and values embedded in the act of management. Managers operate in a set of roles, a web of relationships with internal and external groups and individuals. They are constrained by their own structure of reality, which is influenced by normative pressures and accepted ideas on 'proper' behaviour.

For the purpose of the theoretical framework of this paper, the normative and coercive factors are the most relevant. The normative and coercive forces are the products of societal norms and constitutional legal framework predominant over a period of time. The normative factors constitute the standard to adopt in order to achieve performance while, on the other hand, the role played by coercive forces highlights political and legislative impact. The institution of Local Government provides the basic infrastructure of ideal democracy (Adeyemo, 2004). Applying the coercive and normative isomorphic pressures within the administrative structure of the Local Government, and by the virtue of employment contract of employees, statutory rules, societal norms and guidelines are put in place for workers to comply with. These employees are accountable for the work they are expected to do. Thus, accountability is the starting point for the analysis of management roles in public administration.

The Local Government system is a formal institution that has its laws and bye-laws regulating the workers' ethics. The Financial Memoranda is a legal document that gives financial instructions and guidelines on the use and movement of fund in the Local Governments. To enforce proper financial accountability and probity in the finance and supplies department of the Local Government where the Stores unit belong, the treasurer who is the financial adviser and the chief accountant of the Local Government should endeavour to apply the normative and coercive pressures to strengthen their internal control measures. Effective application of these measures in finance department, particularly in the Stores unit, will enhance efficient and effective service delivery in the Local Governments. The positive and effective use of the normative and coercive pressures in the Local Government administration will bring about good work performance, proper accountability, high productivity and good service delivery.

Research Method

This study adopted the descriptive survey research design. Data for the study were collected from the six Local Governments sampled for the study by means of direct responses to interviews with some of the officers in the Local Governments under study. Structured and unstructured questionnaire items were also used for this study. Secondary sources of data included textbooks, journals, monographs, articles, unpublished materials, official documents from the Local Governments, and internet materials. The population for the study was made up of all the 9,881 workers in the 21 Local Governments in Anambra State (Anambra State Local Government Services Commission, 2011). We used 6 out of the 21 Local Governments for the study. They were (a) urban Local Governments: Onitsha North, Idemili North and Aguata, and (b) rural Local Governments: Oyi, Awka North, and Nnewi South. The 6 Local Governments that were sampled constituted the sub-population of this study. The workers in these six Local Governments were 2,809 in number (Local Government Services Commission, 2011). The sample for the study was made up of 280 staff from the 2,809 staff in the six Local Governments. This sample size amounted to 10% of the 2,809 is 280. From this sample, four senior staff from each of the six Local Governments were interviewed. The total number of senior staff interviewed was 24. When we subtracted 24 from 280 staff, we had 256 staff. To generate data for this study therefore, the questionnaire items were administered to the 256 staff, while the other 24 senior staff responded to the interview guides.

Data collected from the questionnaire were coded into the Statistical Package for Social Sciences (SPSS), version 16. Based on the coded data, two descriptive statistical tools (mean and standard deviation) were used to answer the research questions while the research hypotheses were tested at 0.05 level of significance using Pearson Product Moments Coefficient (r).

Results

This section presents the results of an in-depth test of the four hypotheses using the Pearson Product Moments Correlation Coefficient (r). Only the views of 231 (out of the 256) staff whose questionnaire items were properly completed and retrieved were used for the data analysis of this study, in this section, the number of these respondents is represented by the letter, N.

Research Question 1: What are the factors militating against financial accountability and effective Stores custody and control in Anambra state Local Governments?

Table 1: Raw data/frequency distribution of responses:

S/N	The following militate against accountability in Stores	SD		D		Und		A		SA		Total	
		No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
1	Intimidating interferences from Local Government senior officials	19	8.2	32	13.9	29	12.6	105	45.5	46	19.9	231	100
2	Absence of the Executive Chairman	65	28.1	84	36.4	29	12.6	40	17.3	13	5.6	231	100
3	Poor funding	19	8.2	59	25.5	14	6.1	104	45.0	35	15.2	231	100
4	Poor/unimplemented policies	11	4.8	20	8.7	23	10.0	133	57.6	44	19.0	231	100
5	Staff laziness	15	6.5	31	13.4	12	5.2	131	56.7	42	18.2	231	100
6	Staff strength	22	9.5	59	25.5	30	13.0	80	34.6	40	17.3	231	100
7	Staff insincerity	5	2.2	16	6.9	14	6.1	126	54.5	70	30.3	231	100
8	Staff academic qualification	15	6.5	47	20.3	25	10.8	102	44.2	42	18.2	231	100
9	Staff inexperience	14	6.1	12	5.2	9	3.9	128	55.4	68	29.4	231	100

[Source: Data collected from the field work]

Table 2: Means and Standard Deviation on factors militating against accountability

	Items **The following can militate against accountability in Stores:**	Mean	Std. Dev.
1	Intimidating interferences from Local Government senior officials	3.55	1.19
2	Absence of the Executive Chairman	2.36	1.22
3	Poor funding	3.33	1.24
4	Poor/unimplemented policies	3.78	1.01
5	Staff laziness	3.67	1.12
6	Staff strength	3.25	1.27
	Staff insincerity	4.04	0.92
8	Staff academic qualification	3.47	1.19
9	Staff inexperience	3.97	1.04
	Grand Mean for factors militating against accountability	3.49	0.57

[Source: Data collected from the field work

Table 2 shows the results of the mean responses of the staff of Anambra State LGA on the factors militating against accountability in Stores control and management. With the means for numbers 1 (“Intimidating interferences from Local Government senior officials”, Mean = 3.55), 3 (“Poor funding”, Mean = 3.33), 4 (“Poor/unimplemented policies”, Mean = 3.78), 5 (“Staff laziness”, Mean = 3.67), 6 (“Staff strength”, Mean = 3.25), 7 (“Staff insincerity”, Mean = 4.04), 8 (“Staff academic qualification”, Mean = 3.47) and 9 (“Staff inexperience”, Mean = 3.97) ranging between 3.25 and 4.04, this shows that all the staff agree that these factors, especially “staff insincerity” (Mean = 4.04, SD = 0.92), militate against accountability in the Stores custody and control. However, with number 2 showing a mean of 2.36, this shows that the staff in Anambra State LGAs do not agree that the “Absence of the executive chairman” is among the factors that militate against accountability in the Local Government Stores. On the whole however, the last row on the table shows that the grand mean of their responses on the factors that militate against accountability is 3.49. This means that the staff generally agree that the above factors militate against accountability. A standard deviation of 0.57 further means that their views about the influence of these factors on accountability do not vary so widely from each other.

Research Question 2: How can the problem of poor financial accountability and effective stores control in Anambra state Local Governments be addressed?

As we discussed earlier in this work, the questionnaire developed and used for this study contained structured and unstructured items. It was intended that the unstructured items should elicit personal opinions of respondents on how to address the problems of accountability and Stores management in the Local Government areas in Anambra State. The respondents had the freedom to suggest as many as three factors on how financial accountability and Stores control can be improved in the area.

From their responses, many suggestions were made. Five out of the several suggestions were dominant and prominent. The five suggestions were the themes that emerged after a process of content-analysis. These suggestions are as follows: (a) Giving adequate remuneration to the Stores keepers, (b) Employment of qualified Stores keepers, (c) In-service training, workshops and seminars for Stores officers, (d) Adherence to Principles like supervision and proper recording, and (e) Avoiding intimidation of store keepers by superior officers. A more detailed analysis of these responses revealed that from the responses of those 231 staff of the Anambra State Local Governments used for the study, 187 (out of the 231 respondents) suggested that adherence to accounting principles such as supervision of workers and proper recording will be a path to the realization of financial accountability in the area; 79 (out of the 231 respondents) suggested in-service training, workshops and seminars for the workers as a solution; 36 (out of the 231 respondents) suggested the avoidance of intimidation of storekeepers by superior officers as a solution to the problem of poor accountability; 27 (out of the 231 respondents) suggested employment of qualified storekeepers, while 11 (out of the 231 respondents) suggested that adequate remuneration of the storekeepers is a solution for improving financial accountability and Stores control in the Local Governments in the study area.

Recommendations

This study on the “Factors militating against financial accountability and effective stores control in Local Government Areas in Anambra State, Nigeria, (2003 – 2011)” revealed a lot of activities and modes of conduct that have always hindered the anticipated progress, growth and effective/efficient management and control of Stores in the study area. Based on the findings from this study, the following were recommended for adoption:

1. The Treasurer and the accounting officers charged with stores should adopt effective internal control measures, and adhere strictly to financial accounting principles such as effective supervision and proper recording of stores.
2. For proper update, and in keeping with modern electronic store-keeping, stores officers should be given sponsored opportunities to go for in-service training, workshops, and seminars, to enhance their knowledge and to make the store-keeping duty easier and more efficient.
3. Senior officers of the Local Governments should not use intimidation to interfere in the duties of the storekeepers. Such behaviours, as shown by the results of this study, hamper accountability and Stores control, and lead to loss of funds.
4. The officer in-charge of procurement should as much as possible avoid over-stocking because this leads to expired, over-stayed, and damaged store items. Stores should be supplied on requisition only as indicated in the financial memoranda.
5. The principle of first-in-first-out (FIFO) should be consistently adopted to enhance proper storekeeping and recording.

Conclusion

This focus of this paper was on the identification of the factors that militate against financial accountability and effective stores control in local governments areas in Anambra State (2003-2011). The findings of the study revealed that several factors in several degrees make up the factors in question. Based on these findings, this paper concludes that insincerity among local government staff in the local government areas in Anambra State (2003-2011) is the major factor considered to be militating against financial accountability and effective stores control in the state. This means that every complaint about mismanagement of funds and lack of development efforts at the grassroots in the area can be traced to and explained by this same problem of gross insincerity of the local government staff. The consequence of this conclusion is that of the citizens of Anambra State really need to see more development efforts in the local government areas, they should demand for accountability. And, one evident way of effectively demanding for accountability is to demand for sincerity from each other, which can be made more effective by imposing grave punishments for any proven incidence of insincerity on the part of public administrators of whatever level, including local government staff.

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