

Principals' Auditing Practices as Predictors of Teachers' Job Involvement in Secondary Schools in Anambra State

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Abstract

The main purpose of this study was to ascertain the extent principals' auditing practices predict teachers' job involvement in secondary schools. One research question and one null hypothesis guided the study. It was carried out in Anambra State using co-relational research design. All the six education zones in the State were covered. The population of the study was made up of 6,342 public secondary school teachers while the sample for the study was 634 public secondary school teachers. Two instruments developed by the researchers were used in data collection. The two instruments were validated by three experts. The reliability of the instrument was established through a trial- test in public secondary schools in Enugu State. The reliability indices of the instruments using Cronbach alpha method were 0.72 and 0.80 for QPSFM and TJQ respectively. The researchers administered the instruments directly on the respondents. Pearson Product Moment correlation coefficient was used in answering while simple regression was used in testing the null hypothesis at 0.05 level significance. Findings indicated that there is a high and positive predictive power on teachers' job involvement in public secondary schools in Anambra State. It was among others recommended that government should provide opportunities for principals acquire new auditing skills. Since principals' auditing practices predict teachers' job involvement, it is most likely that the teachers' job involvement will improve.

Keywords: Auditing Practice; Predictor; Teachers; Job Involvement; Secondary School.

Introduction

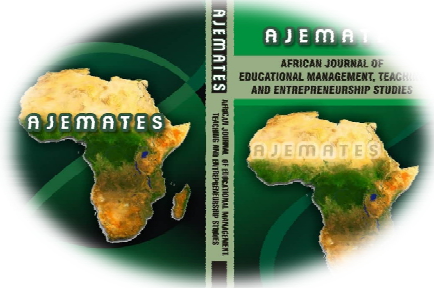
Education is an important tool for national awareness, positive change and development. The soundness of a nation's economy, politics and social values mostly depends on the amount of qualitative and quantitative education she could offer to her citizens. Education is also a tool for adjustment, civilization and development. It is one of the means of improving students' capabilities, characters and preparing them

for useful living in the society. The acceptance of education as the means for upward social mobility has therefore increased and the role of education in national development has also received considered attention from government, private sector organizations and individuals. This therefore calls for effective management of education at whatever level.

One of the resources being managed in the school is finance and an important

aspect of financial management is auditing. In secondary schools, auditing is among the major functions of the principals, but it is being delegated to bursars. As the school manager, the principal directs the auditing processes. The bursars are therefore responsible to the principals in the course of auditing.

Auditing is an exhaustive examination of various financial transactions and records in order to determine the level of adherence to budgetary operational guideline. There are several auditing practices, Huseein (2013) identified these practices as follow: reviewing the segregation of duties, testing cash receipt and disbursement procedures, testing bank reconciliation for accuracy, reviewing cash records and tracing unusual records, testing compliance with credit management procedures, checking compliance with established policies and accounting procedures among others. Given this background, it could be maintained that auditing practices help in examining various school accounting books, ascertaining the degree of adherence to budgetary guidelines and finding out the level of integrity of the key financial managers in the school through cash survey and also checking of school cash books, revenue collected and fund expanded helps in detecting frauds, errors and mistakes for possible remedial actions. This is supported by Coram, Ferguson and Moroney (2018) who pointed out that auditing practices consists of all the measures taken by an organization for the purpose of: protecting its resources against waste, fraud and inefficiency, ensuring accuracy and reliability of accounting and operating data, ensuring compliance with the



policies of the organization and evaluating the level of performance in organizational units.

Auditing practices appraise the effectiveness of internal control which involves the appraisal of the actions by the management in order to correct situations, which are at variance with planned outcome (Huselid, 2019).

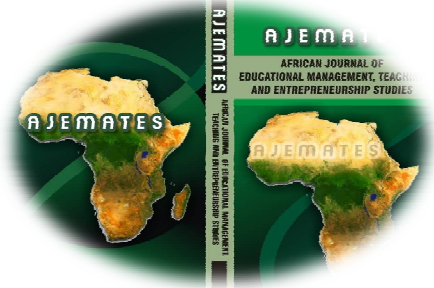
A critical examination of the relevance of school auditing reveals that it could impact on employees' behaviours at work. One of such behaviours is job involvement. Job involvement, according to Jerald (2016) includes identifying with the job activity, participating in the job and perceiving job performance to be importance to self worth. A person who has developed a favourable attitude towards one aspects of job based on unique experiences is likely to react favourably to other related job aspects. Thus, if one is involved in a job, one is likely to be satisfied with the job and be committed to the organization. A person who is dissatisfied with a job may become less involved in the work and less committed to the employer. People may become involved in their jobs because they are satisfied with their job, or satisfaction may lead to involvement (Ishwara & Laxman, 2016).

When teacher is involved in his job, he can be productive to himself and students. His involvement greatly depends on the attitude he possess toward the teaching profession. His negative attitude to his work will receive negative response from his students, and his positive attitude to his work will receive positive response from his students. Hence, his work is the most important criterion in

judging his efficacy and productivity. When a teacher has deep inclination toward his work/ profession naturally his involvement will be greater.

Bass (2015, p.33) has identified conditions to strengthen job involvement as follows: 1) opportunity to make more of the job decision; 2) feeling that one is making an important contribution to company/school success; 3) recognition; 4) self determination; 5) achievement, and 6) freedom to set one's own work place. Several studies have indicated the predictive power of principals' auditing practices and teachers' job involvement.

In a study by Suleman, Aslam and Hussian (2014), it was revealed that principals' audit practices have positive predictive power of on teachers' job involvement. Again, Okeke (2016) in his own study found that principals' auditing practices predicted teachers' job involvement. Furthermore, Alabi (2014) in his study found that principals' audit practices significantly predicted teachers' job involvement. Omomia and Omomia (2014) in their own study also found that principals' audit practices significantly impacted on teachers' effective teaching. lastly, Sowell (2013) found a high and positive predictive power of principals' audit practices on teachers' job involvement. In the light of the foregoing discourse, it is imperative to investigate the nature of relationship between principals' school auditing practices and teachers' job involvement in public secondary schools in Anambra State. This was with a view to enhancing teachers' job involvement.



In Anambra State, secondary school auditing seemed not to follow the laid down procedures in some schools. Onyechere (2005) found that most secondary school audit reports indicated fund misappropriation by some school principals. In the same manner, a research work carried out by Omenyi, Nwankwo and Onuma (2015) revealed that audit activities in most secondary schools in Anambra State were characterised by irregularities. Reports like these are capable of making an upright teacher to be less involved in his job. A teacher with integrity and wants to maintain it may likely distance himself from the school management. This could gradually translate to low or non-job involvement. In the light of the above, the problem of the study was to determine extent principals' auditing practice predict teachers' job involvement in public secondary schools in Anambra State.

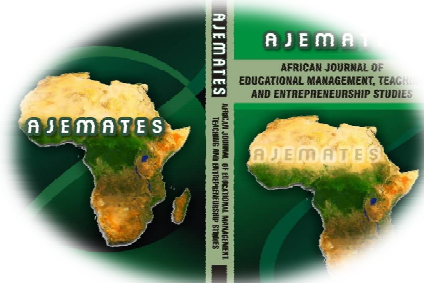
Research Question: What is the extent principals' auditing practice predict teachers' job involvement in public secondary schools in Anambra State?

Null Hypothesis: Principals' auditing practices do not significantly predict teachers' job involvement in public secondary schools in Anambra State.

Research Method

This study was carried out in Anambra State. It adopted the co-relational research design. All the six education zones, namely Aguata, Awka, Nnewi, Ogidi, Onitsha and Otuocha were covered. The population of the study was made up of 6,342 public secondary school teachers in six education zones of the state. This comprised 830

teachers from Aguata, 1,694 teachers from Awka, 937 teachers from Nnewi, 989 teachers from Ogidi, 1,394 teachers from Onitsha and 498 teachers from Otuocha education zones respectively. The sample for the study was 634 public secondary school teachers in Anambra state representing 10% of public secondary school teachers in the six education zones of Anambra state. Two instruments developed by the researchers were used in data collection. The first one was instrument titled: 'Questionnaire on Principals' Auditing Practices' (QPAP) while the second instrument was titled: Teachers' Job Involvement Questionnaire' (TJIQ). The two instruments were validated by three experts. The reliability of the instrument was established through a trial- test in public secondary schools in Enugu State. The reliability indices of the instruments using Cronbach alpha method were 0.72 and 0.80 for QPSFM and TJIQ respectively. The



researchers administered the instruments directly on the respondents. Pearson Product Moment correlation coefficient was used in answering while simple regression was used in testing the null hypothesis at 0.05 level significance. The coefficients (r) of the relationship for the research question were interpreted using the Best and Khan (2003) criterion for evaluating the magnitude of a correlation:

Coefficient (r)	Relationship
.00 to .20	Negligible
.20 to .40	Low
.40 to .60	Moderate
.60 to .80	Substantial
.80 to 1.00	High to Very high

Result Presentation

Research Question: What is the extent principals' auditing practice predict teachers' job involvement in public secondary schools in Anambra State?

Table 1: Correlations between Principals' Auditing Practices and Teachers' Job Involvement.

Scores	N	QPAP Score	TJIQ Score	Remark
QPAP Score	634	1	9	High and Positive relationship
TJIQ Score	634	15	1	

Key: QPAP = Principals' Auditing Practices
Results in Table 1 show that the principals' auditing practices and teachers' job involvement. The results indicate that there is a high and positive predictive power on teachers' job involvement in public secondary schools in Anambra State.

Null Hypothesis: Principals' auditing practices do not significantly predict teachers' job involvement in public secondary schools in Anambra State.

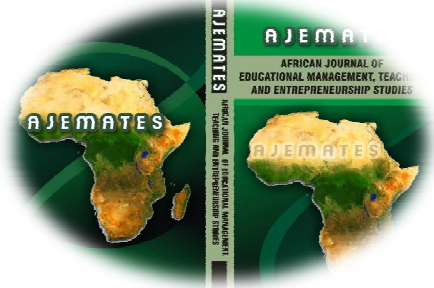


Table 2: Regression of the Extent Principals’ Auditing Practices Predicts Teachers’ Job Involvement

Model		Sum of Squares	Df	Mean Square	P-value	Sig.
1	Regression	.020	1	.020	0.00	<0.05
	Residual	.407	7	.058		
	Total	.428	8			

- a. Predictors: (Constant), Variable: Auditing Practices
b. Dependent Variable: Teachers' Job Involvement

The results in Table 2 indicated a regression of .020 and a P-value of .0.00. These results suggested that there is significant predictive power of principals’ auditing practices on teachers’ job involvement. Since the P – value is less than the significant value which It was found in this study that there is a high and positive predictive power on teachers’ job involvement in public secondary schools in Anambra State. It was also found in the study that principals’ auditing practices significantly predict teachers’ job involvement in public secondary schools in Anambra State.

Since the prediction between the independent and dependent variables investigated is positive, it is reasonable to argue that principals’ auditing practices may strongly predict teachers’ job involvement. This probably could be the reason why the principals’ auditing practices significantly predicted teachers’ job involvement.

The findings of this study are well supported by previous studies in literature. For instance, Suleman, Aslam and Hussian (2014) found a positive predictive power of

is $.572 > 0.05$, the null hypothesis is therefore accepted. The conclusion is that principals’ auditing practices significantly predict teachers’ job involvement in public secondary schools in Anambra State.

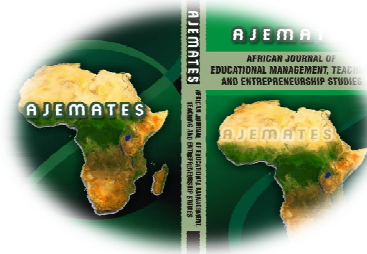
Discussion of Findings

principals’ audit practices on teachers’ job involvement. This similarity could be attributed to respondents used. Both studies used teachers as respondents. In the same vein, Okeke (2016) found principals’ auditing practices as predictors of teachers’ job involvement. The reason for this similarity could also be attributed to respondents used. Both studies used teachers in secondary schools as respondents. Similarly, Alabi (2014) found that principals’ audit practices significantly predicted teachers’ job involvement. Furthermore, Omomia and Omomia (2014) also found that principals’ audit practices significantly impacted on effective teaching. Again, as found by Sowell (2013) there is high and positive predictive power of principals’ audit practices on teachers’ job involvement.

Conclusion

The study conclusion here is that principals’ audit practices positively predicted teachers’

job involvement. The predictive power of principals’ audit practices on teachers’ job involvement is high and positive.



Recommendations

Based on the findings of the study, the following recommendations were made:

1. Principals should ensure efficient management of school fund to enable teachers develop positive attitude towards the school leadership. This may boost their job involvement in the school.
2. The teachers should work as a team in assisting their principals provide accurate audit reports in their schools. This is because proper auditing can impact positively on teachers' job involvement.
3. The government should provide opportunities for principals acquire new auditing skills. Since principals' auditing practices predict teachers' job involvement, it is most likely that the teachers' job involvement will improve.

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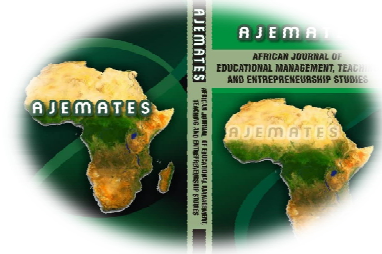
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