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From the Editor-in-Chief

This edition of the journal deeply reflects the plurivocal consciousness and interdisciplinary nature of research in the twenty-first century, especially in the humanities and management sciences. The articles here are drawn from diverse disciplinary chambers and critically assessed to conform with the inhouse rules and guidelines of the journal. There is therefore a conscious effort to maintain excellence and academic standard as informing parameters in the selection and final publication of the articles. We believe that scholars, students and critics in the humanities and management sciences will find the articles insightful, educating, and enriching as contributory efforts in enthroning a healthy academic culture. The era of conspiratorial approach to research is gone, given the multiple new strides and overlapping realities in almost every facet of life. Finance can be found in Music, Fine Arts can be located in Business Administration, Economics can be situated within the alluring ambience of Mass Communication, English and Literary Studies can accommodate almost every discipline in the humanities and management sciences, while Religious Studies now seem to be the bedrock of many academic disciplines. It is, therefore, difficult to balkanize these disciplines because they are intricately intertwined.

This volume of the journal is divided into two parts each comprising ten papers. In this first issue, the articles are selected in no particular order to reflect a deep mastery of the various areas of the authors' specialisation. Although the articles are discipline-specific, they also break the barriers of restrictive concentration which circumscribes knowledge

and makes research tedious. Mariam Anana's "A Conversational Analysis of Students' Interactions in a Nigerian University" takes a cursory look at the ever expanding and changing nuances of language as a vibrant communicative tool in Nigerian universities. Oluwatosin Oluyomi and Stephen Obasa collaboratively research on "Financing Sustainable Development Goals (SDGs) through Laffer Curve: Evidence from SDGs 2030 threshold Analysis in Nigeria". This article is significant because it focuses on how SDGs can be financed especially in the developing world with robust economies. Taleatu Akinwunmi's "Corporate Governance Quality and Earnings Management in Troubled Non-Listed Companies in Nigeria" provides new insights on corporate governance quality and how it affects non-listed companies in Nigeria. The article will benefit policy makers in Nigeria especially in the business and corporate world regarding corporate governance and how it can be directed and implemented. Bayo Ogunyemi's "Appropriating Talent and Skills in the Music Artistry of the Yorùbá People, South West, Nigeria" examines how talent and skills can be harnessed and utilized to promote the music industry among Yoruba people in Nigeria. This article is symbolic because the Yoruba people in Nigeria are noted for their cultural homogeneity and an inexorable part of that culture is music and dance. In the same vein Victor Chukwu's "A Historical and Musicological Study of Oge Amaenu Ensemble of Ugwulangwu Traditional Society in Igbo Culture" also aligns with the history and study of music in Igbo culture specifically the Oge Amaenu Ensemble of Ugwulangwu traditional society. Joshua Abimbola's "Key Audit Matters and Quality of Audit Report in Lagos State Nigeria"

investigates audit reports and their quality in Lagos, which is regarded as the conglomeration of all business interests in Nigeria. Her choice of Lagos is apt because it is the former capital of Nigeria and arguably the most populous state in the country. Stephen Obasa's "Enhancing Public Service Delivery through Total Quality Management: Reflection on Japan and Nigeria" is a comparative study of how public service delivery in Nigeria and Japan is enhanced. Olajide-Arise Temi's "Collective Bargaining Agreement as an Integral Catalyst for Employee Performance in Lagos State, Nigeria" looks at employee performance and how collective bargaining is a focal determinant factor for its improvement. Ugochukwu Abasilim and O. O. Adebajo's "Presenteeism and Employees' Performance: Empirical Evidence from Lagos State Ministry of Health, Nigeria" is a critical work on how punctuality determines employees' performance in Lagos State's Ministry of Health. Although many people in Africa do not take punctuality seriously, this study presents an overview of how being present at work can make or mar an establishment. A. V. Jibowo and Segun Omotosho's "English Language, SDGs and Development: The Nigerian Experience" takes an objective look at the role of English Language in achieving SDGs, especially in Nigeria. It is believed that these well-researched articles in the humanities and management sciences will contribute to the critical debates and expand the horizon of research in their various disciplines and across disciplines. The second issue of the volume follows shortly.

Prof. Babatunde Oni
Editor-in-Chief

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Chapter

1

**Financing Sustainable
Development Goals (SDGs)
through Laffer Curve: Evidence
from SDGs 2030 Threshold
Analysis in Nigeria**

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Abstract

Although numerous studies have established that financing the SDGs lies on the fiscal outlays and the private investment, yet, there is no financial strategy consensus reached at the Addis Ababa Action Agenda (AAAA) to meet the annual financial gap of \$1.4 trillion in Africa continent. Unlike existing studies that have investigated on external resources mobilization including debt financing, capital flows, private public partnerships, among others to meet the 17 SDGs targets in Nigeria, yet, in 2020, Nigeria was ranked 160 SDGs index in the voluntary national review by United Nations. In view of the internal financing-SDGs gap in the literature, the objective of this study is to empirically investigate the effect of Laffer curve financing strategy to meet the 17 SDGs by 2030 threshold in Nigeria. Importantly, the study uses descriptive statistics threshold, performance analysis and Pearson Product Moment correlation to achieve specific objectives. Secondary annual data that ranges from 2016 to 2021 was used. Results from the empirical findings revealed that all the 17 SDGs mean values are far from all the 17 SDGs thresholds, further, the study found that planet is ranked best performed out of the 5Ps, followed by partnership and the latter three Ps are prosperity, people and peace over the study periods and lastly, found a low relationship between debt-GDP and the 17 SDGs as well as deficit-budget and the 17 SDGs persist while many of the relationships between the SDGs are low and negative in Nigeria. Results from the finding concluded that Laffer curve has been ineffective to meet finance all the 17 SDGs targets in this study. Therefore, the study recommends the effective use of laffer curve through the tax cut on direct taxable and on goods and services to achieve a sustainable finance that can adequately meets the 17 SDGs targets by 2030 in Nigeria.

Keywords: LafferCurve, Sustainable Development Goals (SDGs), Tax-Revenue, ThresholdAnalysis.

1. Introduction

There is no doubt that sustainable development goals (SDGs) is a universal and holistic development agenda for all the United Nations (UNs) member countries. Indeed, the SDGs is a pragmatic approach to achieve transformative, integrated, and inclusive development that is built around the world sustainable 5Ps-people, planet, prosperity, peace and partnership (Bhattacharya &Jahan, 2019). Importantly, the world five sustainable 5Ps is further divided into the 17SDGs and 169 targets launched in September 2015 and achievable by 2030. Nonetheless, this ambitious global 2030 agenda by the United Nations (UN) has underscored not only member countries differences but also the regional differences, in terms of resources mobilization, administrative capacity, predicated economic development, social cohesion and political governance, while implementing these SDGs especially in Africa and sub-Saharan Africa (SSA) regions (Bhattacharya &Jahan, 2019). Meanwhile, the multifaceted challenges ravaging Africa and SSA regions include rising inequality, poor governance, high debt profile, widening high economic growth differences, persistent unrest and insecurity, high infrastructure deficit, low revenue generation and high corruption index and the recent COVID-19 pandemic have not only diverted many African governments focus on SDGs achievement but have limited the means of implementing and achieving the aspired SDGs in all the African countries, except the North African countries (Bhattacharya &Jahan, 2019).

In view of the estimated annual financing gap of about US \$1.4trillion to meet the SDGs in many African countries including Nigeria and the inability of the global conventional financial institutions, like, World Bank, African Development Bank (ADB), among others to fund the huge annual financing gap due to massive infrastructure deficits and others. In this regard, in 2015, the Addis Ababa Action Agenda (AAAA) advocated forsustainable financing initiatives, that compose of both internal and external financial and non-financial sources to meet the 17 SDGs by 2030

and disregards the large dependency on external finance sources that have been heavily volatile with many consequential effects on the host country such as overriding national planning, foreign dependence, weakening autonomous institutional, leadership and management.

Unfortunately, the UNNigeria's voluntary national review (VNR) was ranked 160 in 2020 on the following SDGs-poverty (SDG-1), inclusive economy (SDG8), health and wellbeing (SDG-3), Education (SDG-4), Gender equality (SDG-5), enabling environment of peace and security (SDG-16), and partnerships (SDG-17), in spite of the AAAA financial initiative (ORADI, 2021; VNR, 2020). Similarly, a number of studies (FAO et al., 2015; Fernando et al; 2020; Gasper et al; 2019; Tiedermann et al; 2021; Sachs et al; 2018; UNCTAD, 2014b; Stenbery, Hanssen, Edejer, Bertram, Brindley,Meshrekhy& Rosen, 2017; Manuel et al., 2020;) have investigated more on external finance sources to meet the 17 SDGs than the internal finance sources. Studies like (Fernando et al; 2020; Gasper et al; 2019; Tiedemann et al; 2021; Sachs et al; 2018; UNCTAD, 2014b) focused on finance cost to deliver the 17 SDGs. While some studies focused on specific SDGs achievements such as ending extreme poverty (SDG-1) by 2030 (Manuel et al., 2020); health (SDG-3) (Stenbery, Hanssen, Edejer, Bertram, Brindley,Meshrekhy, Rosen, 2017) and food security (SDG-2) (FAO et al., 2015) and the recently studies after VNR refocused attentions on a number of issues like evaluation of AAAA, effectiveness of external finances, and the recent, UN initiative of the integrated national financing framework (INFF) with support from united nations development programme (UNDP) and addresses the AAAA on financing the 17 SDGs by 2030. Studies like Nair et al. (2020) used the INFF to refocus from only national revenue mobilization to other revenue mobilization strategy. On the contrary, Alcazar et al. (2020) depends largely on internal revenue mobilization to achieve SDGs but reformed the internal revenue mobilization strategy from direct budget allocations to SDGs to tackle the national development objectives

which invariably will meet the 17 SDGs by 2030.

In the foregoing of the INFF, this study is motivated to evaluate the role of Laffer curve in financing the seventeen (17) sustainable development goals (SDGs) by 2030 in Nigeria using the threshold analysis. In specific, this study contributes to the domestic public financing-SDGs literature in three-fold. First, the extent at which the 17 SDGs targets have been met through the Laffer curve. Second, how effective is Laffer curve used in meeting the 17 SDGs targets and finally, the third, to what extent is Laffer curve and the 17 SDGs related. To this end, the main objective of this study is to empirically investigate the financing of sustainable development goals (SDGs) by 2030 through Laffer curve in Nigeria using the threshold analysis. Besides the introduction, this paper is organized in the following sections: Section 2 discusses the literature review. Section 3 provides the theoretical framework and methodology. Also, section 4 presents the results and discussions. Lastly, section 5 presents the conclusion and recommendations of the study.

2. Literature Review

Following the importance, growing and divergent studies on finance-sustainable development goals (SDGs) literature, this study dissects the literature into three reviews: conceptual review, theoretical review and empirical review respectively.

2.1 Conceptual Review

Financing the sustainable development goals (SDGs) in line with the study objective is conceptualized into three main concepts-sustainable finance, Laffer curve, and SDG 2030 threshold.

2.1.1 Sustainable Finance

The term sustainable finance is the recent innovative financing means in the sustainable development literature, that supports sustainable development from three development dimensions-economic, environment, and social respectively (Ozili,2022).

According to International Monetary Fund (2015), sustainable finance is a paradigm shift from the conventional international public finance as the major financing role of sustainable development to the multiplicity domestic public finances initiatives that drives stable and sustainable development for developing countries. In the view of Gerster (2011), sustainable finance is defined as finances that take into account a country's environment, social and governance (ESG) factors. He initiated that sustainable finance is an independent financing strategy due to macroeconomic, environment, social and governance differences among nations. Like IMF (2015), Sommer (2020) describes sustainable finance as the resource's mobilization and allocation of capital resources to support the definite transition towards a more sustainable economy. In line with ESG and the three development dimensions, the United Nations Environment Programme (UNEP) in 2017 describe sustainable finance as finance that meets the long term needs of a sustainable and inclusive economy along all dimensions relevant to achieving the five (5) pillars of sustainable development goals (SDGs) - people, planet, prosperity, peace, and partnership (Ozili, 2020).

Prior to the AAAA, many developing countries including Nigeria have largely sourced finance for sustainable development from the conventional multilateral and bilateral international public finances such as the World Bank, African Development Bank (ADFB), International Monetary Fund (IMF), among others at the expense of the domestic public resources mobilization which country's owned independently and spent at her will (Mande 2018). Aside the inability of the IFIs to meet the SSA financial requirements of \$7.7 trillion for the SDGs, the conventional international financing has been constantly hindered by the adverse macroeconomic indicators, such as massive infrastructural deficits, rising African debt profile, declining African revenue, persisting decline in African growth rate to about 1.4% in 2016, rising food and nation insecurity, among others.

Meanwhile, the IFIs commitments of \$7.4 billion to SSA as against

the estimated annual African SDG financing gap of \$7.7 trillion has necessitated the clarion call for the AAAA to African countries to scale up the financing gap through multiple domestic public finance initiatives to meet the annual \$1.4 trillion SDG financing gap as well as achieve the 17 SDGs targets by 2030 without impairing both current and future Africa macroeconomic indicators as well as the ESG factors. In view of the AAAA, Table 1 shows the domestic public finance initiatives classifications into four financing sources-external, internal, public and private respectively. Basically, the domestic public external finances is sub-divided into external public and external private finances, and similarly, the domestic public internal finances is also sub-divided into internal public and internal private finances. Surprisingly, between 2002 and 2011, the domestic public finances in developing countries including Nigeria have significantly doubled from \$838 billion to \$1.86 trillion in terms of tax revenue to *GDP* growth from 10% to 14% reducing tax evasion, and tax avoidance as well as expanding the natural resources tax, among others and also, abolishes subsidies and redirected the financial leakages to the SDGs priorities and also open up the domestic debt markets through the domestic and international bond financing such as all mutual pension and mutual funds, sovereign, wealth, funds, e.t.c were the key domestic public finance initiatives from both private and public sectors to finance the SDGs financing gap and eventually meets the 17 SDGs targets. Again, the successes of the domestic public finance records in developing countries including Nigeria since 2002, have significantly increased the domestic public external finances in terms of ODA values from \$60 billion in 2000 to \$140 billion in 2016; increased remittance to about \$575 billion in 2016 through the diaspora resources, as well as the private and the philanthropic foundations, such as the Gates foundation, Ford foundation, Open society foundation, contributing about \$60-70 billion annually, and FDI has reached

\$778 billion in 2013 to finance sustainable development goal. However, the domestic public external financing in real estate, manufacturing sector, among other sectors in the African countries have remained volatile due to external shocks and may widening the SDGs financing gaps and lower chances to meet the 17 SDGs targets in many African countries. Therefore, the four types of sustainable finances all have their costs and the benefits of salvaging the SDG financing gaps and meeting the SDGs targets, yet, the domestic public internal finance with less volatile from external shocks, exchange rate risks, high debt and many counter cyclical macroeconomic indicators and thus, becomes the best sustainable finance for African countries. Hence, Nigeria being the largest economy and most populous country in Africa, has the capacity to mobilize domestic public finance internally through many tax-revenue initiatives from the supply-side economists to close the SDGs finance gap and meet the 17 SDGs by 2030.

Table 1. Types and Sources of Sustainable Finance

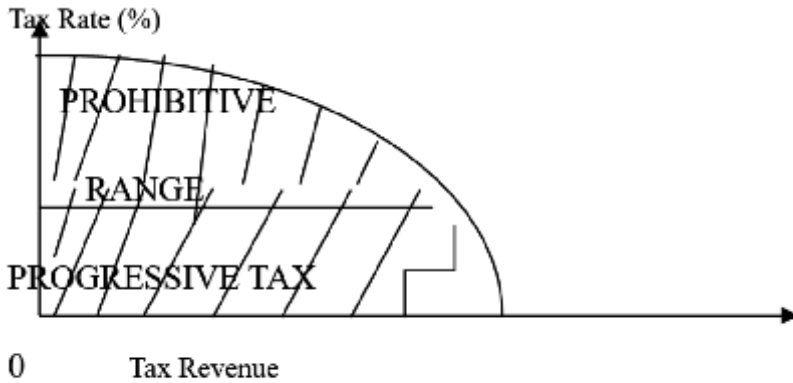
Sources	Domestic	External
Public	Tax revenue Subsidies removal Non-tax revenue Natural endowment tax Public domestic borrowing from local capital market Sovereign wealth funds	ODA grants & concessional loans Public borrowing from international capital market Counter cyclical loan Contract
Private	Private domestic borrowing Private domestic philanthropy and NGOs Corporate social responsibility Crowd funding Concessional finance Islamic financing Blended finance	Private borrowing from capital markets Foreign direct investment NGO donations Private international philanthropy and foundation Remittances (Diaspora financing)

Source: Adapted from UNDP 2017

2.1.2 Laffer Curve

Laffer curve is one of the most popular tax reforms from the supply-side economics to salvage the short-run macroeconomic indicators at present without compromising the future ones (Ebrill, na). In 1974, the idea of Laffer curve was introduced by Arthur

Laffer in Washington while discussing with the President Ford's "WIN" issue which acronym was "Whip Inflation Now" through an innovative taxation policy. His Laffer curve ideology postulated that a reduction in tax will increase income (revenue), gross domestic product (GDP), and eventually whip inflation now (WIN). Theoretically, Laffer curve is a unique optimal tax rate strategy that maximizes revenue collection, unlike the progressive tax rate that only raises revenue collection (Garboua, Masclet & Montinarquette, 2005). According to the supply-side Economics, Laffer curve shows the association between tax cuts and increase in revenue under the prohibitive range and against the progressive tax system with high tax rate and decrease revenue as shown in Figure 1. The prohibitive range is the differences between the optimal tax rate and the assumed higher tax rate, which is expressed as zero (0) and 100 percent respectively. If the tax rate is 100%, the tax revenue is zero level while in the optimal tax rate; the tax revenue is at maximum level. In this regards, the laffer curve exists whenever a higher tax rate reduction leads to a higher revenue in any economy. Besides, the Laffer curve increasing the aggregate government revenue as well as increasing aggregate government expenditure through eroding tax evasion and the supply-side tax nets, economists argued that laffer curve causes a higher positive multiplier impacts on the aggregate households, business firms and external sectors in the economy in terms of increasing aggregate spending power, increasing welfarism, increasing aggregate return on investment (ROI), lowering inflationary pressure and unemployment rates, expanding entrepreneurship scaling, and eventually, the resultant of short-run macroeconomic stimulus in any economy, especially the developing economies with high debts-GDP and high deficit-budget ratios (Ebrill, na; Isakor&Perkarski, 2015; Rahman, Ahmad, Khurshid, &Shafique, 2019).



Source: Adapted from Rahman, Ahmad, Khurshid & Shafique, 2019.
Figure 1. Arthur Laffer Curve

Although, in contrary to the African SDGs financing gaps of about \$7.7 trillion revenue needs to meet the 17 SDGs by 2030, then, the current increasing tax rate will further hamper the African governments' average revenue as well as governments' average expenditure that has been characterized with high financial dependency. However, the supply-side economics from the laffer curve viewed that the supply side macroeconomics multiplier effects outweigh the conventional external public financing strategy such as persistent debts, deficit budget, and increasing tax rate, that has resulted to persisting fall in GDP growth rate, soaring inflation and unemployment rates, country's currency depreciation, among others.

2.2 Theoretical Review

In view of the nexus between sustainable finance and sustainable development literature, numerous theories of sustainable finance have been theoritized to meet sustainable development, such as the priority theory of sustainable development, the resource theory of sustainable development, the peer emulation theory of sustainable

finance, the life span theory of sustainable finance, the positive signalling theory of sustainable finance, and the system disruption theory of sustainable finance. Of all the theories of sustainable finance, the priority theory, positive signalling theory and the system disruption are the main relevance of laffer curve, however, in the context of sustainable development goals (SDGs) with limited timeline by 2030, then, this study review the priority theory of sustainable finance.

2.2.1 Priority theory

The priority theory of sustainable finance, unlike, other theories of sustainable finance is a trade-off sustainable finance to achieve a set of predetermined sustainable goals within a definite time period (Wilson, 2010 cited in Ozili, 2022). Besides the trade-off, priority theory of sustainable finance is a consensual and coordinated efforts of all economic agents towards achieving sustainable finance to finance the prioritize economic goals, for instance, the SDGs targets by 2030.

Following the 2020 poor ranking of the voluntary national review (VNR) for many African countries, including Nigeria that was ranked 160 on the following SDGs- poverty (SDG1), inclusive economy (SDG 2), health and wellbeing (SDG 3), education (SDG 4), gender security (SDG 16), and partnership (SDG 17), the priority sustainable finance theory through the laffer curve is not only necessary but sufficient to meet all the 17 SDGs by 2030.

Therefore, the priority sustainable finance theory through the laffer curve guarantees the achievement of the 17 SDGs by 2030 in the African countries, despite the persistent distractions, such as the incessant insecurity, unprecedented COVID-19, shock and severe world economic downturns.

2.3 Empirical Review

Following the inconclusiveness between the conventional and modern financing initiatives for sustainable development vis-a-vis the Addis Ababa Action Agenda (AAAA) financing for

development conference in July 2015, in achieving the 17 SDGs targets as well as the IMF and World Bank (2016), domestic resources as the largest untapped source of financing to fund national development plans, numerous studies have empirically analysed the effectiveness of the conventional and modern financing on sustainable development indicators.

In the study of Bachvarova (2008), it revealed that Pakistan has been facing high deficit-budget leading to political and economic conditions distorts between (1990 -2005). His study found that laffer curve has been helpful to reverse the debts-overhang. Similarly, Isakov and Pekarski (2015) also found that 127 developing countries were faced with debt overhang in firm pensions payment for retirees and recommended laffer curve to minimize the deficits.

Nutahara (2013) upholds the maximum tax revenue from the Laffer curve ideology in Japan. He found that as tax increases, the Japanese experiences a high debt to GDP ratio, implying ineffectiveness of the progressive taxation system, and thus, hampered the Japanese economic conditions. In same vein, Chakraborty (2015) uses laffer curve to analyse the Indian economy and also found a high significant debt ratio because the state is now focusing on giving social security and basic necessity of life to the public. Rather, he opined that laffer curve can be use for the proper functioning of the economy. In supporting Laffer curve, studies like Laffer (2012), Papp & Takats (2008), Nutahara (2013), and Bachvarova (2008), all found that tax cuts have significantly affects the rate of revenue in United States, Russia, Japan, Europe and in many other developing economies. On a contrary, Trabandt, Riksbank & Uhlig (2011) in their study of 15 selected countries of the European Union, they found that the 15 European countries have best fit to Laffer curve than the United States because US notion laffer curve as a free lunch and the Regan administration that laffer curve was advised upon. Although, Carter & Cobham (2016) support the US of no free lunch in their study, yet they found a statistical significant relationship between more direct

taxation and health spending.

In the different views, Bird (2015) and Gadenne (2016) on the importance public domestic finance that drives economic development. Bird (2015) found that tax administration plays a critical role in shaping economic development, although, the study fails to take side on the tax administration reforms, whether upward or downward tax reforms. While Gadenne (2016) found that increase in taxation by Brazilian governments was used to improve both the quality and quantity of education, infrastructure but the increase in federal grants had no impact on infrastructure spending.

In the foregoing studies, there is no doubt that the reviewed existing studies are mixed and inconclusive on the laffer curve-sustainable development literature. In addition, none of the reviewed studies specifically shows the relationship between Laffer curve and the 17 SDGs as well as the 17 SDGs threshold analysis in developing countries, especially Nigeria between 2016 and 2021

3 Data and Methodology

The study used time series data sourced from the world development index (WDI), United Nations Statistical Commission; Central Bank of Nigeria Statistical bulletin, National Bureau of Statistics (NBS), and the organization economic cooperation development (OECD) for the study periods, 2016-2031. In line with the objectives of this study, the data are classified broadly into laffer curve and the 17 SDGs. The laffer curve data are the annual time series of tax rates on goods and services, however, due to unavailability of the tax rates, and in line with existing studies (Bachvarova, 2008; Nutahara, 2013; Chakraborty, 2015; Isakov&Pekarski, 2015), laffer curve is proxy as “low debt to gdp” and “low deficit to budget” ratios in this study. Importantly, the laffer curve (tax-revenue) financing strategy prevails if a low debt-gdp and low deficit-budget persist over the study periods and if otherwise, a progressive tax system prevails in

this study. On the other hand, the 17 SDGs indicators and the 17 targets out of 131 indicators and 98 targets are sourced from the UN statistical commission and OECD databases in July 2016. Further, the 17 SDGs indicators are aggregated into the 5Ps as people, planet, prosperity, peace and partnership. In this study, the laffer and the 17 SDGs are classified as input and output variables as shown the Table 3 to explicitly describe the variables.

Importantly, the estimation methods used in this study to achieve the specific objectives are descriptive statistics threshold analysis, descriptive statistics performance analysis, chart analysis and Pearson Product Moment Correlation (PPMC) respectively. The descriptive threshold analysis compares the mean values of the 17 SDGs time series between 2016 and 2021 with the UN statistical targets to determine the 17 SDGs indicators that have been met as of 2021. Whenever the mean value is either below or above the SDG target/threshold, it suggests that the SDG is not met while when the mean value equates the SDG target/threshold, then, the SDG is achieved in this study. Also, the descriptive performance analysis used the ranking performance analysis to rank SDGs under each 5Ps as well as rank of the 5Ps over the study periods 2016- 2021 in Nigeria. Further, the chart analysis shows the trend of the debt-gdp and deficit-budget ratios to determine the use of laffer curve to finance the 17 SDGs within the study periods and lastly, the PPMC shows the degree of associations between laffer curve and the 17 SDGs as well as the degree of associations between the 17 SDGs within the study periods.

Table 3. Description of variables

Variable	SPs	SDGs	SDG Indicators	SDG Targets/Threshold
Input variables				
<ul style="list-style-type: none"> Debt to GDP Deficit to Budget 				
Output variables				
<ul style="list-style-type: none"> To end poverty 	PEOPLE	1	Proportion of the population covered by social assistance programmes (1.3.1)	68.20
<ul style="list-style-type: none"> End Hunger, achieve food security and improved Nutrition and promote sustainable agriculture 		2	Prevalence of moderate or severe food insecurity in the adult population (2.1.2)	0.00
<ul style="list-style-type: none"> Ensure healthy lives and promote well-being for all at all ages 		3	Maternal Mortality ratio (per 100,000 live (3.1.1)	70.00
<ul style="list-style-type: none"> Ensure inclusive & equitable quality education and promote lifelong learning opportunity for all 		4	Participation rate of youth and adults in formal and non-formal education and training in the previous 12 months (4.3.1)	100.00
<ul style="list-style-type: none"> Achieve gender equality and empower all women and girls 		5	Share of seats in National Parliament held by women (5.5.1)	50.00
<ul style="list-style-type: none"> Ensure availability and sustainable management of water and sanitation for all 	PLANET	6	Proportion of population using improved drinking water sources (6.1.1)	100.00
<ul style="list-style-type: none"> Ensure sustainable consumption and production patterns 		12	Domestic material consumption per unit of gdp (12.2.2)	2.89
<ul style="list-style-type: none"> Take urgent action to combat climate change and its impacts 		13	Production based CO ₂ productivity (13.2.1)	7.66
<ul style="list-style-type: none"> Conserve and sustainability use the oceans, seas and marine resources for sustainable development 	PLANET	14	Coverage of protected areas in relation to marine areas (14.5.1)	10.00
<ul style="list-style-type: none"> Protect, restore, and promote sustainable use of terrestrial ecosystem, sustainably manage forests, combat and halt & reverse land degradation and halt 		15	Intensity of use of forest resources (15.2.1)	100.00

<ul style="list-style-type: none"> • Ensure access to affordable, reliable, sustainable & modern energy for all 	PROSPERITY	7	Proportion of population with access to electricity (7.1.1)	100.00
<ul style="list-style-type: none"> • Promote sustained, inclusive & sustainable economic growth, full & productive employment & decent work for all. 		8	Unemployment Rate (8.5.2)	4.56
<ul style="list-style-type: none"> • Build resilient infrastructure, promote inclusive & sustainable industrialization, and foster innovation 		9	Emission of carbon-dioxide per unit of gdp (9.4.1)	21.70
<ul style="list-style-type: none"> • Reduce inequality within and among countries 		10	Growth rate of household expenditure or income per capita among the bottom 40 percent of the population	0.22
<ul style="list-style-type: none"> • Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels. 	PEACE	16	No. of cases of killing, kidnapping, enforced disappearance, arbitrary detention and torture of journalists, associated media personnel, trade unionists and human rights advocates in last 12 months	0.00
<ul style="list-style-type: none"> • Strengthen the means of implementation and revitalize the global partnership for sustainable development. 	PARTNERSHIP	17	Fixed Internet broadband subscriptions per 100 inhabitants by speed (wired subscribers)	38.08

Source: Compiled by Authors, 2022

4. Results and Discussion

4.1 Descriptive Statistics Threshold Result

Table 4 shows the summary of the descriptive statistics threshold analysis of the 17 SDGs, except SDG 11 due to unavailability of data for the study period between 2016 and 2021 in Nigeria. Specifically, table 4 shows the annual study periods, minimum value, maximum value, mean, standard deviation, skewness, threshold and SDG target achievement decision for all the SDGs, except SDG 10.

Table 4. Descriptive Threshold Analysis of the 17 SDGs in Nigeria (2016-2021)

SDGs	No of years	Minimum	Maximum	Mean	Standard Deviation	Skewness	Threshold	SDGs Targets Achievements
1	6	5.58	8.29	6.71	0.90	0.97	100.00	Below
2	6	38.90	57.70	46.47	6.71	0.86	0.00	Above
3	6	512.00	576.4	550.85	24.42	-0.58	70.00	Above
4	6	3.67	4.11	3.80	0.16	1.84	100.00	Below
5	6	0.04	0.07	0.06	0.02	0.00	50.00	Below
6	6	38.41	55.40	43.75	6.58	1.30	100.00	Below
7	6	54.40	59.30	56.13	1.69	1.59	100.00	Below
8	6	10.40	23.10	18.03	4.77	-0.92	4.56	Above
9	6	11.00	13	0.12	0.01	0.31	21.70	Above
10	6	-8.17	2.53	-2.24	3.68	-0.55	0.22	Below
12	6	0.01	0.02	0.02	0.04	-2.45	2.89	Below
13	6	10.96	11.05	11.00	0.03	0.74	7.66	Above
14	6	0.02	0.02	0.02	0.00	0.00	10.00	Below
15	6	0.81	3.06	1.64	0.77	1.42	0.85	Above
16	6	6025	13331	9687.5	2388.20	0.003	0	Above
17	6	31.71	36.33	33.02	1.71	1.94	52.02	Below

Source: Computed by Authors, 2022 using SPSS 26 version

In Table 4, the minimum and maximum values for the 17 SDGs indicated that all the SDGs have constantly changed over the study periods 2016 and 2021. And the standard deviations values for all the SDGs revealed there is a variation around the mean values of all the SDGs, except SDG 14 in this study. This suggests that all the 17 SDGs, except SDG 14 (marine resources sustainability) had changed between 2016 and 2021 in Nigeria. In addition, the skewness values for all the 17 SDGs are mixed skewed distributions, except SDGs 5 and 14 that are normally distributed. This implies that all the 17 SDGs values are both negatively and positively skew distributed. Further, the mean values show the average actual achievement of each SDG between 2016 and 2021. However, the average actual achievement cannot be adjudged independently without comparing with the SDGs targets as set by the UN statistical commission. Also, the threshold values show the standard acceptable target for each SDG to be achieved by 2030 in all member countries. Table 4 takes a cursory comparison between the mean values and the threshold values and found that none of the SDGs shows equality between the mean values and threshold values in this study. This suggests that all the current average SDGs achievements are either below or above the 17 SDGs universally achievable targets by 2030 between 2016 and 2021 in Nigeria.

4.2 Descriptive Statistics Performance Result

Tables 5-9 show the summary of the descriptive statistics performance results of the 17 SDGs and the 5Ps between the study periods 2016 and 2021 in Nigeria. Unlike Table 2 that assesses the gap between the 17 SDGs actual achievements and the 17 SDGs targets, Tables 5-9 present the performance ranking of the 17 SDGs under each 5Ps as well as the performance ranking of the 5Ps since 2016 till 2021 in Nigeria. Specifically, Tables 5-9 show the descriptive performance analyses of the SDGs under each 5Ps and also the average 5Ps in this study. In Table 5, the descriptive performance found that SDG 5 has the lowest deviation, implying that there is increasing consistency in the performance of SDG 5

(gender equality and women and girls empowerments) between 2016 and 2021. On a contrary, SDG 3 has the highest deviation under the “people” performance and suggest that SDG 5 (healthy and well-being for all ages) is the worst performed under the people SDG classification between 2016 and 2021 in Nigeria.

Table 5. Descriptive Performance Analysis of “People” in Nigeria

SPs	SDGs	No of years	Minimum	Maximum	Mean	Standard Deviation	Skewness	Ranking of SDGs Performance
	1	6	5.58	8.29	5.71	0.90	0.97	3
	2	6	38.90	57.70	46.47	6.71	0.86	4
	3	6	512.00	576.4	550.85	24.42	-0.58	5
	4	6	3.57	4.11	3.80	0.16	1.84	2
	5	6	0.04	0.07	0.06	0.02	0.00	1
	Average People Performance Under SDGs	6	112.04	129.31	121.58	6.44	0.62	4

Source: Computed by Authors, 2022 using SPSS 26 version

Table 6. Descriptive Performance Analysis of “Planet” in Nigeria

SPs	SDGs	No of years	Minimum	Maximum	Mean	Standard Deviation	Skewness	Ranking of SDGs Performance
	6	6	38.41	55.40	43.75	6.58	1.30	5
	12	6	0.01	0.02	0.02	0.04	-2.45	3
	13	6	10.96	11.05	11.00	0.03	0.74	2
	14	6	0.02	0.02	0.02	0.00	0.00	1
	15	6	0.81	3.06	1.64	0.77	1.42	4
	Average Planet Performance Under SDGs	6	10.04	13.91	11.29	1.48	0.20	1

Source: Computed by Authors, 2022 using SPSS 26 version

Table 7. Descriptive Performance Analysis of “Prosperity” in Nigeria

SPs	SDGs	No of years	Minimum	Maximum	Mean	Standard Deviation	Skewness	Ranking of SDGs Performance
	7	6	54.40	59.30	56.13	1.69	1.59	2
	8	6	10.40	23.10	18.03	4.77	-0.92	4
	9	6	11.00	13	0.12	0.01	0.31	1
	10	6	8.17	2.53	2.24	3.68	0.55	3
	Average Prosperity Performance Under SDGs	6	16.91	24.48	18.01	2.54	0.11	3

Source: Computed by Authors, 2022 using SPSS 26 version

Table 8. Descriptive Performance Analysis of “Peace” in Nigeria

SPs	SDGs	No of years	Minimum	Maximum	Mean	Standard Deviation	Skewness	Ranking of SDG Performance
	16	6	60.25	13331	9687.5	2388.20	0.003	1
	Average Peace Performance Under SDGs	6	60.25	13331	9687.5	2388.20	0.003	5

Source: Computed by Authors, 2022 using SPSS 26 version

Table 9. Descriptive Performance Analysis of “Partnership” in Nigeria

SPs	SDGs	No of years	Minimum	Maximum	Mean	Standard Deviation	Skewness	Ranking of SDG Performance
	17	6	31.71	36.33	33.02	1.71	1.94	1
	Average Partnership Performance Under SDGs	6	31.71	36.33	33.02	1.71	1.94	2

Source: Computed by Authors, 2022 using SPSS 26 version

Further, Table 6 revealed that SDG 14 and SDG 6 according to the ranking performance of the “Planet” were the lowest and highest deviations from their means in this study. This inferred that SDG 14 (conserve oceans, seas and marine resources) are relatively consistent in their performance within the study periods 2016 and 2021 while SDG 6 (Sustainable management of water and sanitation for all) are widely dispersed and not consistent in performance over the study periods in Nigeria. In Table 7, the descriptive ranking performance revealed that SDGs 9 and 8 have the lowest and highest deviations from the means in this study. This indicated that SDG 9 (building resistant infrastructure, promote inclusive and sustainable industrialization) had been consistent and outperformed other SDGs under prosperity category between 2016 and 2021 in Nigeria while SDG 8 (promote inclusive and sustainable economic growth for all) had performed least under prosperity category and far from consistent performance within the study periods in Nigeria. Although, Tables 8 and 9 have only one SDG, hence, their descriptive ranking performances are objectively hampered.

Unlike the earlier “within descriptive ranking performance” analyses of the 17 SDGs, Tables 5-9 also showed the “between descriptive ranking performance” analyses of the 5Ps to rank performance of the 5Ps using the average standard deviations for each 5Ps indicators in this study. Results from Tables 5-9 found that planet and peace has the lowest and highest deviations from the means in this study. This suggested that the planet outperformed other 5Ps performance and has been relatively stable between 2016 and 2021 in Nigeria while the peace performance has been highly volatile and far from consistent performance within the study periods in Nigeria. Importantly, planet was found to be the best performed 5Ps, followed by partnership while prosperity, people and peace were in the rank lagging behind performance in this study. This implied that partnership followed planet while prosperity followed partnership, and people followed prosperity while peace remained the last rank performance of the 17 SDGs category between 2016 and 2021 in Nigeria. This finding is in line with OECD (2017) that planet and partnership are best scores while the lowest scores are attributed to prosperity, people and peace in the selected OECD countries.

4.3 Chart Analysis of Laffer Curve

Figures 2 and 3 present the chart analysis of laffer curve for the study periods 2016 and 2021 in Nigeria. Specifically, Figure 2 exhibits an increasing trend in the debt-gdp ratio between 2016 and 2021 in Nigeria, implying that the Nigeria's gdp had been largely financed by debts within this study periods and had continually reduced the public internal revenue mobilization through progressive tax. The persistent high debt-gdpratio implied that laffer curve financing had not been effectively used to increase public revenue and thus reduced debt-gdp ratio between 2016 and 2021 in Nigeria.

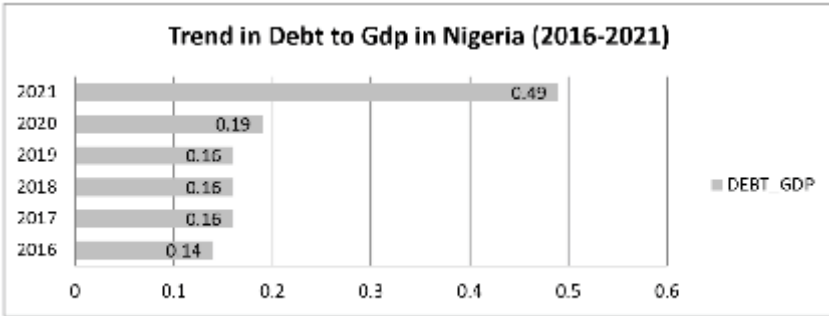


Figure 2. Trend in Debt-GDP in Nigeria (2016-2021) **Source:** Authors Chart, 2022

Also, the Figure 3 presents the trend in deficit-budget ratio between 2016 and 2021. Unlike Figure 2 that exhibited an increasing trend in debt-gdp, Figure 3 witnessed an increasing trend in deficit to budget between 2018 and 2020, except a slight fall between 2017 and 2018 as well as between 2020 and 2021 by -0.21% and -0.24% respectively. Importantly, the government budget had been financed by borrowing and not by public revenue mobilized in Nigeria between 2016 and 2021. The Figure 3 inferred that the government had not embraced laffer curve to finance budget with nearly and more than 50% deficit-budget ratios over the study periods, 2016 -2021 in Nigeria

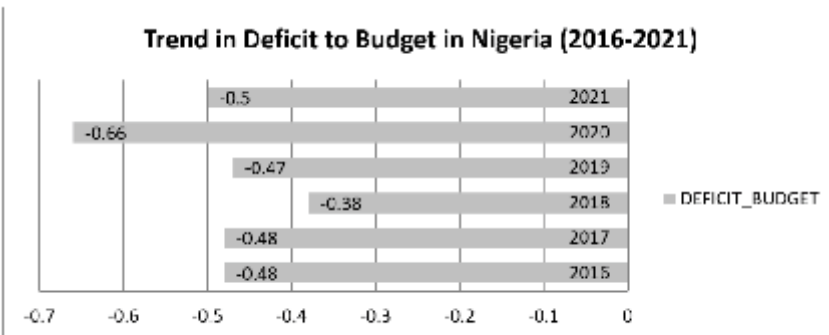


Figure 3. Trend in Debt-GDP in Nigeria (2016-2021) **Source:** Authors Chart, 2022

4.4 Correlation Matrix

Table 10. Correlation Matrix between Laffer Curve (debt-GDP) and 17 SDGs in Nigeria (2016-2021)

Variable	debt-gdp	SDG 1	SDG 2	SDG 3	SDG 4	SDG 5	SDG 6	SDG 7	SDG 8	SDG 9	SDG 10	SDG 12	SDG 13	SDG 14	SDG 15	SDG 16	SDG 17
debt-gdp	1.00																
SDG 1	-0.29	1.00															
SDG 2	0.34	-0.47	1.00														
SDG 3	-0.29	0.84	-0.37	1.00													
SDG 4	-0.25	0.95	-0.45	0.62	1.00												
SDG 5	-0.51	0.22	-0.82	0.18	0.20	1.00											
SDG 6	0.21	-0.08	0.45	-0.06	-0.07	-0.83	1.00										
SDG 7	-0.17	0.61	-0.45	0.12	0.81	0.39	-0.37	1.00									
SDG 8	0.35	-0.73	0.61	-0.69	-0.64	-0.70	0.72	-0.55	1.00								
SDG 9	0.15	-0.82	0.41	-0.97	-0.61	-0.24	0.20	-0.17	0.77	1.00							
SDG 10	0.31	-0.99	0.53	-0.89	-0.91	-0.24	0.04	-0.51	0.71	0.86	1.00						
SDG 12	0.28	-0.86	0.55	-0.51	-0.94	-0.45	0.4	-0.92	0.78	0.54	0.79	1.00					
SDG 13	-0.17	0.41	-0.20	0.84	0.10	0.13	-0.06	-0.40	-0.46	-0.83	-0.51	0.0	1.00				
SDG 14	0.00	0	0	0	0	0	0	0	0	0	0	0.0	0.0	1.00			
SDG 15	0.11	-0.07	0.69	0.09	-0.14	-0.30	-0.21	0.74	-0.14	-0.13	0.15	0.90	0.0	0.00	1.00		
SDG 16	0.23	-0.57	0.22	-0.92	-0.27	0.12	0.03	0.62	0.53	0.90	0.65	0.15	-0.72	-0.72	-0.10	1.00	
SDG 17	-0.22	0.88	-0.44	0.48	0.99	0.20	-0.09	0.02	-0.58	-0.48	-0.81	-0.95	0.00	0.00	-0.19	0.23	1.00

Source: Computed by Authors, 2022 using SPSS 26 Version.

Table 10 presents the correlation matrices between laffer curve (debt-gdp) and the 17 SDGs over the study periods, 2016 and 2021 in Nigeria. In specific, Table 10 shows that all the direct degree of associations between debt-gdp ratio and the 17 SDGs are against the *A Priori* positive associations except SDG 1, 3, 4, 5, 7, 13 and 17 in this study. In addition, all the direct degree of associations exhibited low associations between laffer curve and the 17 SDGs , implying that a lesser SDGs achievements due to debt financing and not through laffer curve in this study. Similarly, Table 8 found that a number of degrees of associations among the 17 SDGs are against the *A Priori* positive associations expectations in this study. Specifically, Table 10 found that the degree of associations of SDG 1 and other SDGs have the highest number of negative degree of associations over the study periods 2016-2021 in Nigeria. This implied that the farther the end to poverty (the more the poverty), the lesser theremaining 16 SDGs achievements (actual SDGs performance). Importantly, the study revealed that the low correlation and negative associations between debt-gdp and 17 SDGs is a resultant of ineffective implementation of laffer curve over the study periods, 2016-2021 in Nigeria.

Table 11. Correlation Matrix between Laffer Curve (deficit-budget) and 17 SDGs in Nigeria (2016-2021)

Variable	debt-gdp	SDG 1	SDG 2	SDG 3	SDG 4	SDG 5	SDG 6	SDG 7	SDG 8	SDG 9	SDG 10	SDG 11	SDG 12	SDG 13	SDG 14	SDG 15	SDG 16	SDG 17	
debt-gdp	1.00																		
SDG 1	-0.12	1.00																	
SDG 2	-0.75	-0.47	1.00																
SDG 3	-0.27	0.84	-0.37	1.00															
SDG 4	-0.03	0.95	-0.45	0.62	1.00														
SDG 5	0.58	0.22	-0.82	0.18	0.20	1.00													
SDG 6	-0.19	-0.08	0.45	-0.06	-0.07	-0.83	1.00												
SDG 7	0.22	0.61	-0.45	0.12	0.81	0.39	-0.37	1.00											
SDG 8	0.01	-0.73	0.61	-0.69	-0.64	-0.70	0.72	-0.55	1.00										
SDG 9	0.25	-0.82	0.41	-0.97	-0.61	-0.24	0.20	-0.17	0.77	1.00									
SDG 10	0.06	-0.99	0.53	-0.89	-0.91	-0.24	0.04	-0.51	0.71	0.86	1.00								
SDG 11	0.08	-0.86	0.55	-0.51	-0.94	-0.45	0.4	-0.92	0.78	0.54	0.79	1.00							
SDG 12	-0.29	0.41	-0.20	0.84	0.10	0.13	-0.06	-0.40	-0.46	-0.83	-0.51	0.0	1.00						
SDG 13	0.00	0	0	0	0	0	0	0	0	0	0	0	0	1.00					
SDG 14	0.33	-0.07	0.69	0.09	-0.14	-0.30	-0.21	0.74	-0.14	-0.13	0.15	0.90	0.0	0.00	1.00				
SDG 15	0.23	-0.57	0.22	-0.92	-0.27	0.12	0.03	0.62	0.53	0.90	0.65	0.15	-0.72	-0.10	1.00				
SDG 16	-0.22	0.88	-0.44	0.48	0.99	0.20	-0.09	0.02	-0.58	-0.48	-0.81	-0.95	0.00	-0.19	0.23	1.00			

Source: Computed by Authors, 2022 using SPSS 26 Version.

Table 11 shows the correlation matrices between laffer curve (deficit-budget) and the 17 SDGs over the study periods, 2016 and 2021 in Nigeria. Like Table 10, Table 11 also shows that all the direct degree of associations between deficit-budget ratio and the 17 SDGs are against the *A Priori* positive associations except SDG 1, 2, 3, 4, 6, 13 and 15 in this study. In addition, all the direct degree of associations exhibited low associations between deficit-budget ratio and the 17 SDGs, implying that a lesser SDGs achievements due to deficit financing and not through laffer curve in this study. This suggests that as deficit to budget increases, all the 17 SDGs performance are very positively low or retards between 2016 and 2021 in Nigeria.

5. Conclusion and Recommendations

This study has empirically investigated the role of laffer curve in financing the seventeen (17) sustainable development goals (SDGs) by 2030 over the study periods, 2016 and 2021 in Nigeria. In this study, specific three objectives are achieved through the use of descriptive threshold and performance analyses as well as the correlation matrix. Results from the empirical findings concluded that all the 17 SDGs achievements have not met the United Nations (UN) SDGs targets by 2030 between 2016 and 2021 in Nigeria. This result follows the poor ranking of 169 in the 2020 voluntary national review (VNR) for Nigeria on specific five SDGs, such as SDG 1, SDG 2, SDG 3, SDG 4, SDG 16 and SDG 17. Further, in the performance analysis, the results found that planet is ranked best performed out of the 5Ps, followed by partnership and the latter three Ps are prosperity, people and peace over the study periods, 2016 and 2021 in Nigeria. Like objective one, this finding supports the work of OECD (2017) that planet and partnership were best scores while the lowest scores were prosperity, people and peace in selected OECD countries. In addition, the correlation matrix results found a low and negative degree of associations between debt-gdp and 17 SDGs as well as deficit to budget and 17 SDGs respectively in this study. Importantly, this study found that

increasing debt-gdp and deficit-budget ratios have farther the SDGs targets and lower the SDGs performance, at the expense of laffer curve effectiveness to mobilize and maximize public revenue between 2016 and 2021 in Nigeria.

Besides the findings, these results have a number of implications such as the current financing strategy to meet the SDGs by 2030; the effectiveness of the current financing strategy vis-à-vis the SDGs threshold and the SDGs performance and how the 17 SDGs integrate and interdependence among each SDG in this study. First, the trends in the debt-gdp and deficit-budget over the study periods, 2016 and 2021 indicated the use of more debt and deficit financing strategies and lesser of laffer curve to meet the 17 SDGs targets by 2030. This is evident in the current budget 2022 of 17.13 Trillion Naira, of which, the fiscal deficit is 6.39 Trillion Naira. Also, in 2022, the Nigeria public debt has reached about 45 Trillion Naira (DMO, 2022). Second, the SDGs threshold and 5 Ps analyses found that the current debt and deficit financing strategies have not been effective to finance and meet the sustainable development goals (SDGs) targets by 2030 between 2016 and 2021 in Nigeria. This is evident in the 160 ranked in the 2020 voluntary national review (VNR) by United Nations (UN) in Nigeria. Third, the correlation matrix results found that the current debt and deficit financing strategy have little or negative associations on the 17 SDGs between 2016 and 2021 in Nigeria. Also, the correlation matrix results revealed that the 17 SDGs relationships were not directional and positively integrated and interdependent than the positive *A Priori* expectations in this study.

Based on the conclusion and implications, this study recommends the effective use of laffer curve (tax-cuts) financing strategy to mobilize and maximize public revenue to sustainably finance SDGs and meet the SDGs targets by 2030 in Nigeria. For instance, the recommended laffer curve should consider reduction in the tax rate on direct and indirect taxable items. First, the reduction in

direct taxable items like personal income tax, company profit tax, capital gain tax , among others which are often evaded by the Nigerian tax payers resulting to tax losses can be reversed and increase the tax net payers through reduction in the direct tax rate. Also, the reduction in the direct tax rate will positively affects the four agents of the economy-household, firms, government and external sectors. For the households, the direct tax cut in the salary or income invariably increases the consumers/households purchasing power; business firms also increases corporate profits that is ploughed back for business expansions through the tax cut in the company profit tax; the cut in the tax rate per unit will reduce the government revenue per unit, however, the government aggregate revenue is a function of taxable quantity/ items, which will invariably increases the government aggregate revenue in the economy; and

Lastly, the external sector gains from direct tax cut in terms of attraction of foreign workers, foreign investors, increases export, rapid urbanization growth, employment generation growth, among others in the economy. Importantly, the tax cut on direct taxable items will have a direct positive impacts on the SDGs in terms of employment generation (SDG 8), increases household purchasing power (SDG 1, 2 & 3) and also indirectly has a positive multiplier impacts on the SDGs such as attracting foreign investors and increasing government purchasing power on economic, social and environmental needs (SDG 4,7, 9, 11, 12, & 16) and encouraging household productivity, innovations and hospitality needs (SDG 6, 8, 10, 14). Second, the indirect tax cut on goods and services by the government will have direct impacts on the three-development tripod- economic, environment and social as well as the three sustainable development such as economic, environment and governance (ESG). The indirect tax cut on goods and services that positively affect economic development include lower debt-gdp ratio (SDG 17), lower deficit-budget ratio (SDG 17), reducing inflationary pressure (SDG 8), increasing the per capita income

that leads to higher purchasing power (SDGs 1, 2, 8), increases tax-revenue (SDG 17). While the tax-cut on goods and services impacts on environment development include wellbeing and healthy promotion (SDG 3), water, marine resources, forest resources, and climatic change (SDGs 6,13,14 & 15) and finally, the tax cuts on goods and services also influences the social development in the following ways, promote peaceful societies, strengthen global partnership, reduces inequality, safe and inclusive settlement, equitable quality education, gender equality and accessibility to energy and infrastructural facilities (SDGs 16, 17, 10, 11, 4, 5, 7, & 8).

Nonetheless, it is evident that from the conclusion and recommendations, there is need for a proactive financing strategy for African countries to meet the 17 SDGs targets, hence, future studies should consider another alternative supply-side financing strategy and also consider evaluation of past funds that have been allocated towards meeting the 17 SDGs to verify the accountability and transparency of the funds usage since the launch of the development agenda in September 2015.

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Chapter

2

**Presenteeism and Employees'
Performance: Empirical
Evidence from Lagos State
Ministry of Health, Nigeria**

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Abstract

To achieve organisational goals and objectives, presenteeism and employee performance are among the most crucial human resource phenomena to consider. However, since sickness presenteeism is the most common type of presenteeism and receives less attention than voluntary and involuntary presenteeism, there is a knowledge gap regarding the specific kind of presenteeism with the most significant influence. To this end, this study focused on how presenteeism influences employees' performance at the Lagos State Ministry of Health in Nigeria. Data from 362 employees at the Lagos State Ministry of Health in Nigeria was gathered using a cross-sectional survey research design. A structured Standard Presenteeism Scale (SPS), and an Individual Work Performance Questionnaire (IW PQ) were the instruments used for data collection. The Statistical Package for Social Sciences (SPSS) 25.0 version was used to analyse the data using regression analysis. According to the results, voluntary presenteeism has an insignificant negative influence on employees' performance ($\beta = -0.027$, $S.E = 0.087$, $t\text{-calc.} = -0.419$, $p\text{-value} = 0.676$, $p > 0.05$). In comparison, involuntary presenteeism significantly negatively influences employees' performance ($\beta = -0.148$, $S.E = 0.090$, $t\text{-calc.} = -2.331$, $p\text{-value} = 0.020$, $p < 0.05$). The results show that between the two presenteeism variables, involuntary presenteeism has a more negative influence on employee performance than voluntary presenteeism. These findings imply that presenteeism, regardless of the form, negatively influences employees' performance. Also, the organisation must avoid the conditions that encourage presenteeism because it serves no useful purpose.

Keywords: Employees' Performance, Nigeria, Personnel Management, Presenteeism, Public Sector

1. Introduction

Organizations worldwide, both government and private sectors, comprise of employees who ensure that the goals and objectives of

the organizations are achieved. These goals can only be attained with human resources. This implies that human resources cannot be overlooked irrespective of available factors of production. The importance of having employees present at work is critical because their presence gives room for maximum participation and concentration. This helps to increase their capacity to achieve the tasks given to them (Karanika-Murray & Cooper, 2018). In this regard, organisations try to ensure their employees are present (avoiding absenteeism), not realising that presenteeism is being encouraged. However, the decision to be present at work does not lie in the hands of the employee. The decision of what to do when at work cannot be taken away from an employee. Employees now try their best to make it to work to meet up with these attendance tactics and not necessarily because of the work they want to do.

The concept of presenteeism is gaining popularity because of its immense impact on organisational performance. In the past, the focus has been on absenteeism, but in recent times, presenteeism has become the order of the day as it has taken over absenteeism (Mosteiro-Díaz, Baptista, Baldonado-Mosteiro, Borges, Queirós, Sánchez-Zaballos & Franco-Correia, 2020). This is because in trying to curb absenteeism, presenteeism has become the substitute, which is why the level of presenteeism is on the rise in organisations. Scholars have agreed that presenteeism has become a threat to organisations with its adverse consequences such as employees not meeting up with their tasks and absentmindedness, which leads to a high tendency to make mistakes among others (Ruhle, Breitsohl, Aboagye, Baba, Biron, Correia & Yang, 2020; Shan, Wang, Wang, Guo & Li, 2021). Due to organisational Job demands and the number of tasks to be executed, employees are left with no option but to be at work irrespective of whatever they feel or think. This encourages them to exhibit involuntary presenteeism (Abasilim, Adebajo & Gberevbie, 2022).

On the other hand, some employees do not see the odds as they are personally motivated and self-driven, so they voluntarily engage in presenteeism to get the job done at all costs. However, both

variances of presenteeism have their respective consequences on the individual and the organisations. Studies on presenteeism and employees' performance abound, but existing literature dwelled majorly on sickness presenteeism as it is the most prevalent type of presenteeism (Arjona-Fuentes, Ariza-Montes, Han & Law, 2019; Greden, Garcia-Tosi & Harrington, 2019; Haque, 2021) focusing little on other forms of presenteeism such as the voluntary and involuntary presenteeism (Brouard, 2019) thereby leaving a gap to be filled concerning which particular type of presenteeism influence more on employees' performance. In addition, limited studies (Li, Zhang, Wang & Guo, 2019; Ferreira, da Costa Ferreira, Cooper & Oliveira, 2019; Ruhle et al, 2020) have used government organisations in Nigeria as their study area, and this justified the reason why this study was carried out.

This study will fill the gaps observed, thereby expanding the frontiers of knowledge in this area of research. In line with the preceding, this study focused on how presenteeism (voluntary and involuntary) influences employees' performance at the Lagos State Ministry of Health, Nigeria. The contributions of this study include the following aspects: First, it enriches the research results of the influence of presenteeism on employees' performance in the field of public administration with specific attention to Public Personnel Administration by examining the influence of the sub-variables of presenteeism on employees' performance in the Lagos State Ministry of Health, Nigeria. Also, we proffer some practical suggestions to help solve trending presenteeism and performance issues in the work environment used as the study area.

2. Literature Review

2.1 The Concept of Presenteeism

Scholars have defined presenteeism in various ways, implying differing perspectives on what presenteeism is all about (Mehmet, 2016; Maria, 2018; Kinman & Wray, 2018; Donohoe, 2019). It is frequently used to describe circumstances in which people report to work while ill, jeopardising their health and even operating

below par. According to Mehmet (2016), presenteeism refers to being at work rather than absent. Similarly, Abasilim, Salau & Falola (2015) defined presenteeism as simultaneous presence and absence. According to Lohaus & Habermann (2019), presenteeism is commonly considered the opposite of absenteeism and is described as reporting to work while experiencing a health condition. This means that employees can be present at work but also be absent in the sense that they are not actively engaged in their work, such as when they are working while ill and not at their best (Johns, 2011; Kinman, 2019), or when they are present at their duty station but perform below par (Ospina, Dennett, Jacobs, Wayne & Thompson, 2015).

Kinman (2019) bolstered two views on presenteeism. The first is that presenteeism is not always associated with going to work while sick. Instead, it has been used to characterise people who are not sick but come to work and must put in their best effort concerning the organisation's demands. The second point of view is that people stay at work longer than necessary to perform adequately because they want to be on the overtime list. This implies that presenteeism can sometimes be displayed as 'eye service' to give the impression that they are performing when, in fact, they are not. According to Maria (2018), presenteeism is an intentional act because individuals who exhibit it are fully aware of their decision not to be absent but rather choose to show up at work, which may not be evident to people outside the organisation. Kinman & Wray (2018) agreed, stating that presenteeism is an invisible behaviour by employees. Those on the web do not make it obvious; one can only tell if told or performance is measured.

Yildis, Yildis, Zehir, Altindag, Mologlu & Kitapci (2017) revealed in their study that presenteeism had previously been defined in ways that are fixated on productivity loss. This means that presenteeism is highly related to productivity loss. According to Karanika-Murray & Cooper (2018), presenteeism can increase productivity. They consider presenteeism a good thing because it is preferable to being absent. They believe that a person who is

present at his or her place of duty regardless is preferable to a person who is absent at his or her place of duty. Presenteeism manifests in two dimensions, first, as a behavioural approach resulting from job uncertainty caused by the economy's reformation process. This viewpoint regards presenteeism as a behaviour compelled by the current state of the economy, which is unfavourable. Those who have been employed do not want to return to the labour market, resulting in presenteeism. The second technique is the productivity-focused strategy, which determines how various illnesses or medical conditions affect employee output at different work locations (Pohling, Buruck, Jungbauer & Leiter, 2015).

Given the decrease in productivity caused by presenteeism, effectively dealing with it could result in long-term economic benefits for organisations because it harms organisations in terms of productivity loss. Presenteeism must be addressed in the workplace (Yildis, Yildis, Zehir, Altindag, Mologlu & Kitapci, 2017). To put it in another way, if employees continue with presenteeism due to physical or emotional indisposition or uneasiness and refuse to take advantage of recovery opportunities, they may suffer additional pain due to the mounting weariness. Yi & Kim (2020) discovered that presenteeism is negatively related to one's overall health. Attending work while ill may increase workload because efficiency is reduced, increasing the risk of burnout and decreasing satisfaction (Nwosu, Ossai, Onwuasoigwe, Ezeigweneme & Okpamen, 2021). This concept is consistent with the theory of resource conservation, which states that increased job demands cause a loss because they deplete and consume people's resources (Jeong, Kim, Oh, Yoon & Park, 2020). When such failures occur, people devote their resources to adapt successfully. As a result, it was discovered that working while sick is exhausting and that sickness presenteeism prevents the replacement of resources used to overcome the sickness. As a result, the apparent act of diligence that is sickness presenteeism becomes a turnoff and affects their job satisfaction, if not overall

well-being. According to Li et al (2019), employees who had experienced presenteeism frequently described their jobs as stressful and unsatisfying—attending to job expectations while sick degrades an individual's performance due to physical and psychological factors.

2.2 Employee Performance

Several scholars have presented their perspectives on what employee performance means to them. This definition has several dimensions. Employee performance is defined as the monetary or non-monetary product of the employee that is associated with improving the organisation's performance and success (Anitha, 2014). She viewed employee performance in terms of the organisation. In other words, if an employee performs and the performance has no monetary value for the organisation, the employee has not performed. Employee performance refers to how employees complete their tasks and carry out their essential duties (Donohoe, 2019). It refers to the effectiveness and efficiency of their output quality (Pawirosumarto, Katijan & Muchtar, 2016). This is still consistent with Anitha's definition of employee performance. The employee in front of the performance subjects it to organisational goals and objectives. Performance is also part of what is used to assess how valuable and committed an employee is to the organisation.

Employee performance in some manufacturing companies is measured by the quality and quantity of products produced per hour or per day. Individual performance has an impact on the team, which in turn has an impact on organisational performance. When employee performance is poor, it is difficult for the organisation to satisfy their customers, and they begin to see adverse effects on their profits, company reputation, and sales (Inuwa, 2016). Performance refers to a person's overall outcome during specific duty periods, as measured against work standards or criteria. He went on to say that one's abilities, skills, and personal characteristics, as well as job satisfaction and remuneration, all

impact performance. In other words, employee performance is determined by one's ability, desire, and work environment. Employee performance is determined by a variety of personal characteristics that each individual possesses (Pawirosumarto, Katijan & Muchtar 2016). Firms seek top achievers with high qualifications in today's competitive and globalised world. Employee performance is a sensitive issue that has long been a concern in organisational management.

As a result, the goal of every business organisation is to develop effective strategies to encourage people to improve job performance while increasing the organisation's competitiveness (Maetas, Mullen & Rennane, 2021). Employee performance is critical to an organisation's growth and profitability. When employees perform well, they help the organisation achieve its objectives, goals, and profits. Employees are regarded as the most crucial factor of production in an organisation, as they expedite day-to-day activities and operations (Karanika-Murray & Biron, 2020). Similarly, Oluyemi, Adejoke & Deborah (2019) proposed that an organisation's efficiency and effectiveness are measured by the efficacy and efficiency of its personnel, demonstrating the link between employees' effectiveness and efficiency and the organisation's effectiveness and efficiency. This means that if the employees' effectiveness and efficiency are low, so is the organisation. Employers must be able to understand their employees' job satisfaction as it relates to how they will attend to their schedules and daily responsibilities, which significantly impacts employee productivity and performance.

2.3 Presenteeism and Employees' Performance: Evidence from Previous Empirical Studies

Studies on how presenteeism relates to employee performance have attracted far-reaching research interests from various countries. Some research findings had similar and divergent results depending on the work context. Presenteeism, an invisible behaviour, becomes visible through the performance of the

employee exhibiting the behaviour. When people are sick, studies reveal they are much less productive (Barnes, 2016; Gail, 2018; Lohaus & Habermann, 2019; Abasilim, Adebajo & Gberevbie, 2022). They can also endanger others by spreading infection or making blunders that aggravate their health, resulting in a prolonged absence (Cooper & Lu, 2016).

As Karanika-Murray & Cooper (2018) conceived, presenteeism posited that association does not indicate causality. The relationship between productivity loss, and poor health does not necessarily mean that productivity loss will always be the outcome of ill health. An employee might be poor in health and still perform better than a lazy healthy employee. In this scenario, the employee chooses to be at work voluntarily. Voluntary presenteeism can sometimes be beneficial; it is not a type that leads to poor performance. Such definitional ambiguities are troublesome when it comes to quantifying productivity loss because it is tough to determine when work is not getting done in most circumstances, and there are a variety of reasons for lost output that are not related to health; this opens the door to other forms of presenteeism that leads to productivity loss besides sickness.

Li, Zhang, Wang & Guo (2019), amongst other scholars, argued that presenteeism is a significant issue regarding employee productivity. Though it may appear to be a dedication to work (a voluntary act), employees who come to work while ill will be unable to concentrate and carry out their tasks to their best potential. Furthermore, overworked employees, stressed and burnt out, are unlikely to feel encouraged and interested in work. Regardless of their presence in the workplace, they may need to improve their daily responsibilities. As a result, the quality and volume of their work will suffer. Loss of morale can spread to other employees, potentially creating a hostile working environment. Overworked and stressed employees are more likely to make mistakes, which is bad for the company and affects employee motivation and performance (Lohaus & Habermann, 2019). From the preceding, both voluntary and involuntary presenteeism have

adverse effects. However, one might be slightly better than the other, but it does not change the fact that it affects overall productivity.

For Tang, Han, Yang, Zhao & Zhang (2019) argued that a present employee, whether performing or underperforming, is better than an absent one and that some productivity is preferable to no productivity. This is not true, as an absent employee can be replaced by a better one. However, a disappointing employee is like a silent killer, often leading to customer dissatisfaction, which will take a while to correct. Based on this, Oluyemi, Adejoke & Deborah (2019) concluded that someone in the circumstances like this, not feeling sick but feeling obliged to do something else or be somewhere else, will not perform to the level at which they are expected to perform.

In other words, presentees' performance levels fluctuate depending on various individual and circumstantial factors, like the degree of their healthiness or the reasons for their absence or presenteeism (Li, Zhang, Wang & Guo, 2019). However, this affects their ability to be of great performance. Therefore, there is a reason why the correlation between presenteeism (voluntary or involuntary) and employee performance should be of interest. Employees might involve in voluntary presenteeism. Nevertheless, this does not mean they do not suffer the consequences; they might appear productive compared to those exhibiting involuntary presenteeism. However, the pile-up of these consequences might aggravate into something worse. In a similar study, Lohaus & Habermann (2019) concurred that employees working longer hours than required could suffer from burnout, leading to a drop-in performance. Stress and overwork can lead to more mistakes, which is not only bad for businesses but also impacts employee motivation and engagement.

Tang, Han, Yang, Zhao & Zhang (2019) in their study argued that the satisfaction of employees with their job is one major factor why employees would want to exhibit presenteeism voluntarily; once their job satisfaction is affected, they will start engaging in

involuntary presenteeism and most often than not involuntary presenteeism leads to employees scouting for another job which will eventually lead to a high turnover. Their survey discovered that mindfulness and self-efficacy are variable factors affecting an employee's performance during an episode of presenteeism. They also added that health workers in China have incredibly high job stress and inequitable work conditions, which eventually affects their overall performance.

According to Bergstrom, Gustafsson, Aboagye, Marklund, Aronsson, Bjorklund & Leineweber (2020), presenteeism is more widespread among employees who handle people than it is among employees who handle things or symbols, language, code, and signs. Their research indicated that the major cause for presenteeism amongst people dealing with personnel was a desire not to bother their coworkers, demonstrating not just solidarity with coworkers but also the fact that work in this industry is frequently team-oriented. This reason is organisational instigated and leads to involuntary presenteeism. According to their findings, the prevalence of having practised presenteeism four times or more was highest among employees handling people. Employees managing things and symbols gave the most prevalent cause for presenteeism as nobody else could handle my duties, which could imply a high level of specialisation involved in the job and specific work responsibilities and commitments. It was revealed that many employees were involved in involuntary presenteeism, and the organisation can solve the problem by employing more specialised employees in the respective departments.

In another study, Yoshimoto, Oka, Fuji, Nagata & Matsudaira (2020) discovered that the impact of health issues on presenteeism is critical in assisting management in improving job performance. They exposed that sore neck or stiff shoulders, poor sleep, back discomfort, eye difficulties, and depression were the top five health concerns linked to the economic implications of presenteeism. This then becomes a problem because most of these illnesses are inevitable and familiar; they also lead to disengagement from

work, absent-mindedness and loss of interest. They also revealed that mental illnesses like depression, anxiety, headaches, and poor sleep are substantial causes of poor job performance, which may be due to the high occurrence of these symptoms among employees.

However, Ishibashi & Shimura (2020) looked at presenteeism relating to performance from the type of health condition; according to them, some health conditions might not require the employee to be out of work since it can be easily managed and may not drastically affect the employees' performance. At the same time, some, on the other hand, will drastically affect the employees' performance. Also, they revealed that certain age brackets are prone to presenteeism and affect employee performance. To them, employees between the age of 25 to 44 years (middle-aged workers) exhibited presenteeism more. Employees within this category are still at a young age and can still afford many risks. Their study made it clear that not all causes of presenteeism can stop employees from working or lead to poor employee performance; this is partly dependent on the employees themselves.

Chun & Song (2020) found that presenteeism has a significant relationship with job-related stress and resultant turnover intention among occupational therapists in Korea. Presenteeism was substantially linked to workplace stress (involuntary presenteeism), which predicted the likelihood of turnover. They perceived presenteeism as the link between occupational stress and the desire to leave. Being hit with the stress from organisational demands causes much pressure on employees; instead of quitting and becoming jobless once again, they rather stick to presenteeism voluntarily. Furthermore, the sense of organisational support by occupational therapists worked as an essential medium through which presenteeism arbitrated the connection between turnover intention and occupational stress. As a result, they concluded that there is a need to make the most of employee performance by providing managers with insight into

ways of reducing presenteeism with work-related stress and turnover intention among employees in Korea.

In their study in South Korea, Yi & Kim (2020) they opined that presenteeism affects individuals and society negatively. The research observed the causes of presenteeism in South Korean employees, particularly concerning their job performance. They discovered that those with increased presenteeism had the following qualities: shift workers; negative social behaviour and discrimination; high demand for quality work, poor job autonomy, high emotional demands, and high job stress were found to have increased presenteeism. Workers exposed to bad social behaviour had a greater rate of presenteeism in South Korea, with low job independence being the most critical forecaster of presenteeism. The study concluded that giving employees extensive independence in job-related activities might reduce presenteeism and improve performance.

A study by Maestas, Mullen & Rennane (2021) discovered that presenteeism or nonappearance at work indicates that an employee plans to leave the labour field and could be helped by early intervention. They argued that the earlier management begins to identify symptoms of presenteeism or absenteeism, the better for the organisation so the effects do not begin to compound, thereby causing a drastic effect on performance. They analysed the association between nonappearances, presenteeism, and job performance. They discovered that nonappearances and low productivity levels when working ill are very high, and absenteeism and presenteeism are positively correlated. They posited that most reasons for being absent could give room for presenteeism, and this is because of the risk attached to absenteeism. They postulated that those employees with very high absenteeism and presenteeism have an 80% probability of exiting the labour force after three years. The study suggested that workers with high rates of absenteeism could be a starting point for admonishing and preventing presenteeism because presenteeism is usually the second choice for absenteeism.

Haque (2021) went further to conduct a study on the effect presenteeism has on Bangladeshi workers, which looked at the relationship between presenteeism, job fulfilment, and turnover intentions of an employee, as well as the arbitrational role of job satisfaction in the association of presenteeism and employee performance. They stated that when presenteeism negatively impacts employee performance over time, it causes the employee to consider quitting the company, which they called Employee Turnover Intention. Presenteeism and employee performance have been linked in studies. Remarkably, the impact of presenteeism on job performance was found to be reconciled by job satisfaction. They argued that if people are happy with their jobs, the inner motivation to attend work even while sick will be there (voluntary presenteeism). The study also suggested presenteeism being so unfavourable to job satisfaction and employee performance amongst employees in Bangladeshi. Nevertheless, if employees' job satisfaction is appreciated and improved, presenteeism rates can be reduced. Illustrating the impact of presenteeism and its negative consequences on employee motivation.

In another study Abasilim, Adebajo & Gberville (2022) found that several factors, including workplace norms, perceptions, pressures, operational requirements, competitive job markets, and increased job demands, account for presenteeism at work. They also found that various factors, including operational demands, competitive job markets, and increased job demands, cause presenteeism. However, the tasks that must be completed must be compatible with the staff's available resources. They held that a balance between job demands and resources was necessary before presenteeism could be addressed. Organisations must also allow for more flexibility in the workplace; thus, managers must provide workers with alternative options besides always being present to accomplish organisational goals.

However, studies on presenteeism have two limitations. The first is the need for more consensus on defining and measuring presenteeism. Most European scholars focus on “ill” and “work”

when discussing the definition of presenteeism, and the majority of them prefer to measure its occurrence (Aronsson Gustafsson & Mellner, 2011). In contrast, American scholars tend to define presenteeism according to the productivity loss that is caused by employees' "ill and still work" and have highlighted the calculation of economic cost (Turpin et al., 2004).

3. Methodology

The study was conducted in the Lagos State Ministry of Health in Ikeja Local Government of Lagos State, Nigeria. The study population comprised all the seven hundred and seventy-one (771) staff in the Lagos State Ministry of Health. The sample size for this study was ascertained using Gill, Johnson & Clark's (2010) sample size determination table, which shows that a population of 771 at 99% confidence level and 5% margin error will yield a minimum sample size of 362 respondents. The simple random sampling technique was used to determine the employees that participated in the study. Data were collected via a well-structured questionnaire administered to the Lagos State Ministry of Health staff to elicit responses from them as it pertains to the subject matter of the study. The Stanford Presenteeism Scale (SPS) developed by Koopman, Pelletier, Murray, Sharda, Berger, Turpin & Bendel (2002) and the Individual Work Performance Questionnaire (IWPQ) by Koopman, Bernards, Hildebrandt, Buuren, Beek & Vet, (2013) were adopted for this study.

The structured questionnaire was partitioned into segments. The first segment asked about the respondent's socio-demographics (gender, age, marital status, highest educational level, employment status and length of service). The second segment contained statements enquiring on the extent to which the staff in the Lagos State Ministry of Health agrees or disagrees with the influence of voluntary and involuntary presenteeism on employee's performance. The questionnaire adopted the Likert scaling model with the exemption of the undecided rating character in the standard scaling method (this is because undecided

has no point attached to it and has no significant impact on the data collected). It was modified to a four-choice variable, that is, Strongly Agree (SA) = 4, Agree (A) = 3, Disagree (D) = 2, and Strongly Disagree (SD) = 1. Three hundred and sixty-two (362) copies of the questionnaire were systematically administered, of which two hundred and seventy-six (276) copies of the useable questionnaire were retrieved.

The total copies of the retrieved useable questionnaire show that the response rate was 76.2%. According to Yousef (2022), a response rate of 50% or more is considered excellent; this justifies that the response rate of 76.2% was deemed suitable for this study. The data collected were analysed using regression analysis using the Statistical Package for Social Sciences (SPSS) 25.0 version.

4. Results and Analyses

4.1 Test of Hypotheses One

Ho: Presenteeism (voluntary and involuntary) has no influence on employees' performance in Lagos State Ministry of Health.

Table 1: Parameter Estimates of the Regression Result for the Influence of Presenteeism (voluntary and involuntary) on Employees' Performance in Lagos State Ministry of Health

Model	Unstandardised Coefficients		Standardised Coefficients Beta	T	Sig.	Collinearity Statistics	
	B	Std. Error				Tolerance	VIF
(Constant)	11.473	1.257		9.129	0.000		
Voluntary presenteeism	-0.037	0.087	-0.027	-0.419	0.676	0.883	1.132
Involuntary presenteeism	-0.209	0.090	-0.148	-2.331	0.020	0.883	1.132

*Significant at 5% ($p < 0.05$), t -critical = 1.97

The result in Table 1 presents parameter estimates of the regression result for the influence of presenteeism (voluntary and involuntary) on employee performance. The unstandardised regression coefficients of -0.037 and -0.209 were obtained for voluntary and involuntary presenteeism, respectively, meaning

that voluntary and involuntary presenteeism negatively influence employees' performance in the Lagos State Ministry of Health. The standardised regression coefficient of -0.027 and -0.148 was obtained for voluntary and involuntary presenteeism, which indicates that if other variables were held constant, for every 1 unit increase in voluntary presenteeism, employees' performance would decrease by 0.027 and for every 1 unit increase in involuntary presenteeism, employee performance will decrease by 0.148.

The result also reveals that voluntary presenteeism has an insignificant negative influence on employee's performance ($\beta = -0.027$, S.E = 0.087, t-calc. = -0.419, p-value = 0.676, $p > 0.05$). In contrast, involuntary presenteeism significantly negatively influences employee performance ($\beta = -0.148$, S.E = 0.090, t-calc. = -2.331, p-value = 0.020, $p < 0.05$). The result also indicates that among the two presenteeism variables, involuntary presenteeism has a more negative influence on employees' performance than voluntary presenteeism in the Lagos State Ministry of Health. The F-calculated (3.553) is greater than the F-critical (3.03) at the 0.05 level of significance. The null hypothesis is rejected; hence, presenteeism (voluntary and involuntary) influences employees' performance in the Lagos State Ministry of Health.

4.2 Discussion of Findings

The study's objective was to investigate how presenteeism (voluntary and involuntary) influences employees' performance in the Lagos State Ministry of Health. The hypothesis tested if presenteeism influences employees' performance in the Lagos State Ministry of Health. The result reveals a coefficient of determination of 0.034, which implies 2.5 % of the influence on employee performance variation was accounted for by presenteeism (voluntary and involuntary). The null hypothesis was rejected because presenteeism (voluntary and involuntary) influences employees' performance in the Lagos State Ministry of

Health. The consequences of the influence of presenteeism on employees' performance in Lagos State Ministry of Health was manifested in the employees' accumulated fatigue, which can lead to poor health, exhaustion or future health implications. This aligns with previous findings (Lohaus & Habermann, 2019; Yoshimoto, Okra, Fuji, Nagata & Matsudaira, 2020; Yi & Kim, 2020) as they also revealed similar consequences of presenteeism. In addition to these findings, most employees claimed that the workload and job demands were too great for them to handle. Such a person must deliver, which poses a challenge and causes fatigue, annoyance, and exhaustion. Employees in the organisation also reported other effects of presenteeism, such as loss of motivation, absentmindedness, and a high tendency to make mistakes at work. However, as presented in previous studies, the study disagrees with scouting for a better job as a major consequence (Arronson, Gustaffson & Mellner, 2011; Chun & Song, 2020). In the Lagos State Ministry of Health, as rigorous as their workload is, most of them opined that they are satisfied with their job; this is partially due to the high unemployment rate in the country and looking for another job was out of the options of relatable consequences.

5. Conclusion

This study is a vital piece of empirical evidence to the sparse literature on presenteeism and employees' performance in Nigeria. Voluntary and involuntary presenteeism influences employees' performance; involuntary presenteeism is more prevalent than voluntary presenteeism in the Lagos State Ministry of Health. Voluntary presenteeism positively influences employees' performance more than involuntary presenteeism. Though both types of presenteeism have diverse consequences on employees' performance. The results of this study suggest that presenteeism can significantly influence employees' performance at the Lagos State Ministry of Health and that management should be aware of employee behaviours that might either advance or obstruct organisational objectives. The dataset was only obtained from one

public entity (Lagos State Ministry of Health) in a specific geographic area of Nigeria. Hence this study has certain limitations. The findings, however, provide a critical glimpse of the relationship between presenteeism and employee performance in the public sector. The study was cross-sectional, which may not have been sufficient to prove a causal relationship as opposed to a longitudinal study design. Using a longitudinal study, researchers can make specific statistical inferences about the causal relationships between the variables. Using the information from this study as a foundation, the following suggestions are made:

- Employees should desist from voluntary presenteeism and avoid being present at work at all means, working overtime, and indulging in eye service as it negatively influences their performance in the long run.
- To reduce involuntary presenteeism, the government can reduce job demands by employing more staff so there can be enough hands to handle the workload in the ministry. It can also aid the delegation of duties for the speedy actualisation of set goals and objectives. This will be very important in the medical department to help bridge the doctor-to-patient ratio. Government should work on making the working environment adequate with enough resources, necessary tools and equipment to carry out their job demands so employees can work in a conducive environment without being stressed.
- Government should note that other factors enhance employee's performance, such as employee motivation and satisfaction. To this end, the government should improve the welfare system by making it more captivating and compelling.
- The study was restricted to the Lagos State Ministry of Health; therefore, further investigation should be attempted on the influence of presenteeism on employees' performance in other Ministries, Departments or Agencies of government.

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Conflict of interests

The authors declare that there is no conflict of interest.

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Chapter

3

**A Conversational Analysis
of Students' Interactions
in a Nigerian University**

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Abstract

Spoken English is very necessary for oral interaction in every society. It enables man, not only to get messages as they are transmitted from the hearers to the listeners, but also to access the speech sounds that accomplish them. The accent of the speakers distinguishes them from one geographical area to another one. Individual characteristic speaking dispositions (idiosyncrasies), regional affiliations, social, home, professional, political and other group identities may be easily displayed through the spoken English. It ensures quick accessibility to information and sometimes, face-to-face interactions. The variety of Spoken English in any environment, does not only determine the standardization or otherwise of the status of that spoken lect itself, but the communicative competence and functions enshrined in it. This study therefore investigates the spoken English of the undergraduates in Mountain Top University. Data were collected through randomly tape-recorded casual conversations between the students on Campus through Non-Participant Observation. Gumperzian Interactional Sociolinguistics is adopted as our theoretical framework. The study discovers that students predominantly apply informal and unrefined pidgin in their daily interactions. The study therefore recommends that context of communication should define which variety is applied in a specific speech event. Again, the study suggests that since Mountain Top is a university (as a university), standard Nigerian spoken English should be used especially in official interactions on campus.

Keywords: Spoken English, lect, communicative competence, context, standardization

“You are what you speak, how you speak it” (Hudson 1994)

Introduction

Spoken Language varieties are very necessary in transmitting both the immediate and distant information from one person to another

at all spoken events. Heller (2009) is not mincing words when she observes that all people speak differently from one another. It is highly informal, spontaneous and usually not planned, short-lived, if not recorded, and usually administered in face-to-face interactions. Lucas (2001) opines that spoken language variety has “manner” and is either formal or informal. Speaking involves not just the uttering of words but the structuring of its elements, management of topics, and organization of all linguistic features that accompany speeches. In other words, a speaker should not only relate messages but ensures that other paralinguistic cues such as the tone, pitch, rate, loudness, stress, pronunciation and accents are not just taken into consideration but are properly applied while speaking.

Schiffrin (1994) observes that speakers are not only members of social and cultural groups but the way they use language reflects their group identity and provides continual indices as to who they are, what they want to communicate and how they know how to do so. In the same vein, de Saussure's signalling mechanisms and Gumperz's contextualization cues entail that spoken language goes beyond mere uttering of words, expressions and statements but a consideration of both verbal and non-verbal signs such as rhythm, choice of lexical items, phonetics, syntactic features and other language, societal and cognitive features that help the speaker to communicate effectively.

Spoken language varieties are used in all formal and informal environments. It is the cheapest and easiest form (especially the informal type) as it does not involve the rituals of formalities. An individual can even speak well if the person judiciously imitates a good speaker without necessarily going to learn the techniques of speaking. Also, the choice of either the formal or the informal spoken variety is dependent on a number of factors. Some of these are the speech activities and the level/status of the speakers. Do they actually understand where to apply any?

There are numerous environments where spoken varieties of English are highly applicable such as the institutions of higher

learning of which Nigerian universities are prominent. Nigerian universities are multilingual environments where several language varieties are spoken daily for formal and informal teaching and learning. There are several varieties of language available in every multilingual society. Taiwo (2017) expresses that there are “many varieties of English today” in Nigeria in particular and in the world at large. Language varieties (according to the sociolinguists) are known as isolect or lect (Wikipedia), the specific form of a language or language cluster used in transaction and interactions on a daily or otherwise basis.

Language variety is a seemingly borderless concept. It takes into account the differences in terms of individuals, contexts, age, gender, culture, location, religion, social class, household, racial group, ethnicity, relationship, just to mention but a few. It can be said to be the “regional, social or contextual differences” (Heidary & Barzan, 2019) of language use. Standard, regional, national, local, dialect, pidgin, creole, diglossia, styes, register, lingua franca, British, American and Nigerian languages are some varieties of English that users apply in their daily interactions. Nordquist (2020) opines that there are regional dialects, sociolect, ethnolect, and idiolect. The regional dialect is spoken in a particular region, sociolect in socioeconomic class, professional group, age group and other groups. Ethnolect is spoken in specific ethnic groups, and idiolect is individual's language differences. Language variety does not only focus on languages per se but in their vocabulary, grammar, accent, spelling, semantics, pragmatics and other elements of language use. William (2020) observes that language varies in terms of word usages and rules, vocabulary, adaptation to cultures, and that these are broadly considered but that in detailed definition, language variation includes the standard, polite, formal, colloquial, informal, regional, social, lingua franca, pidgin, creole, vernacular, patois, lingo, jargon and slang. Kootmann (2005: 257) categorizes language varieties into two: one, based on sociological background of the speaker and two, based on the communicative situations. Under the sociological

background, there are regional (diatopic) and social (diastratic). Diatopic includes standard dialect while diastratic includes sociolect such as jargons and genderlect. Under the communicative situation, there are functional (diaphasic) such as register, style and they can be formal or informal.

These varieties of English are to be selectively used in different contexts to achieve their desired goals. It is therefore worrisome that many Nigerian students do not actually know which variety of English are acceptable at what time, in what context and where. As a result of these confusions, they tend to substitute the standard variety which is expected to be spoken in a learned environment to somehow adulterated pidgin. There is nothing actually wrong with the use of pidgin in an informal setting, but the one used today by many Nigerian students on campuses seems to be “abbreviated”, “adulterated” and “incomplete”. What is the future of Standard British English and Standard Nigerian English if all that we hear today is pidgin in and out of the classrooms by students? Who will teach the upcoming generation if all our students are masters of “ill-formed pidgin” usages? Wouldn't there be dearth of potential language communicators in the nearest future? If this trend is allowed to continue wouldn't our universities be turned to motor parks and market squares where no one knows which spoken variety is actually used and should actually be used. These and many begging and teething questions are what inform this research work. This study therefore focuses on the spoken variety of Nigerian pidgin on our university campuses with a view to identifying the present variety used by the majority of students and attempt to suggest which variety of spoken English is suitable for each context and individuals in an enlightened society like the universities.

English: Origin and Development

The term “English” originates from the Old English (OE) word Engla-land which means “the land of the Angles where Englisc was spoken (Oxford). It is one of the world's predominant forms of

communication (Oxford). It is a Germanic language that belongs to Proto-Indo-European parents and closely related to the Frisian, German and Dutch (online Britannica); the language of the English people and the language spoken by people; “the speech of some not-too-civilized tribes on the continent of Europe along the North Sea” (Algeo, 2010:1).

English language started with the invasion of Britain (during the 5th century by three Germanic groups (according to Bauch (1951), the Germanic invasion is the Teutonic invasion. the Romanization” of the island of Britain resulted in “Latinization” of English in Britain). These Germanic tribes, the Jutes, Saxons and the Angles crossed over to the North Sea and drove the inhabitants who spoke the dialects of Celtic languages from the North and West into what we now have as Scotland, Ireland, and Wales. There are eras of English namely, the Old English period, the Middle English era (ME), the modern English (ModE) period and the 21st English.

The OE period was between the 5th Century to the 11th century. It is divided into the prehistoric or primitive era which was between the 5th to 7th centuries and featured the Anglo-saxon runes. There were also the early OE between the 7th century to the 10th century and the late OE between 10th and the 11th centuries. Cynewulf and Aldhelm were leading figures in the Anglo-saxon literature of the late OE. The OE period is considered as the final phase of the OE and was brought to a close by the Norman invasion of the England in 1066.

The OE period paved way for the Middle English (ME) which also has the Early and late periods. During the early middle English period, English grammar started evolving with keen attention on syntax. Language was anglicised. Norman and French remained dominant until the 14th Century. There was a lot of case endings which led to the replacement of inflection markers by a more complex features of the language. The late middle English witnessed the works of Geoffrey Chaucer, the father of the author of Canterbury tales and the greatest poet of the late middle English. Other remarkable indices of this century were the evolution of The Chancery English standard and the prominence of French and

Latin languages.

The ME also gave way to the MordE which was also divided into the Early Modern English and Late Modern English. The Early MordE occurred between the 15th to the mid-17 centuries. The period was characterized by the change in pronunciation, vocabulary, grammar and the beginning of English Renaissance—the rebirth of social and cultural movement that witnessed the upsurge in English vocabulary and glorious heights during Elizabethan period.

Among the outstanding events that resulted in the development of English were, William Caxton's innovation of early printing press in the early modern English, the standardization of English through the distribution of English bibles, Caxton's publication of Malory's *Le Morte de Arthur*, the translation of the Catholic bible, William Shakespeare's *Take the World by Storm* and the establishment for the first successful English colony, the New World, Jamestown, Virginia.

The Late MorDE witnessed the Industrial Revolution. The rise of the British Empire during the 18th century to the early 20th century. Here, there were expansion of words, phrases and sentences of English Language due to the advancement and discoveries in science and technology.

The English in the 21st century, otherwise known as the contemporary English witnessed high scientific and technological developments and these culminated in the upsurge and expansion of words, phrases and clauses. Now words from many foreign languages are borrowed and loaned into the present-day English.

All languages display the universality of divergence which may be regional, ethnical, social, individual and so on. Mu'in (2012) maintains that all languages exhibit a great deal of internal variation. English, the language under consideration in this work also shows its variations. These varieties are both internal and external. Han (2019) avers that English has many varieties. It is a language that is related to German, Dutch, Norwegian and Swedish. Houts-Smiths observes that language varies in terms of

regional dialect, ethnic dialect, social dialect and individual differences.

Language variety

Language variety, often referred to as “lect” (*Sociolinguistics*) is “a set of linguistic items with similar distributions” (Hudson 1980) differentiated at the phonological, lexical, syntactical, semantic and morphological levels. Variety is said to be “a specific patterns (sound, word, grammatical features) which can be associated with some external factors (geographical area or social group) (Wadhaugh 1982:22). Language varies in different ways. Some variations are based on the geographical and social background of the speaker, the speaker's differences, contexts of use, nature of discourse and manner of speeches and delivery and individual variations. People differences propelled Heller (2009) to aver that “people all speak differently from one another.”

British English (BrE)

British English is a variety of English spoken and written in Great Britain. It is also called “*UK English*, *English English* and *Anglo-English*”(Nordquist 2020). It is a variety of English that is universally acceptable.

American English

The Britons introduced English to the Americans in the 16th and 17th centuries (British council). America variety is the lect spoken mainly by the Americans. It differs from the British English in terms of pronunciation, semantics, spelling, syntax and morphology. American and British English differ in terms of pronunciation, spellings, vocabulary. We present only few examples of the vocabulary and the spelling variants below.

Vocabulary

British	American
Trousers	pants
Flat	apartment
Holiday	vacation
University	college
Biscuits	cookies
Sitting room	Parlour

Spellings

British	American
centre	center
defence	defense
favour	favor
organisation	organization
tyre	tire
travelled	traveled

Speakers of RP are always seen to be “more intelligent than speakers of other dialects” and are said to be superior morally and socially (Clark 2007). It is considered as the standard accent of people living in London, South-East of England and elsewhere. It is said to have “no specific geographical correlate” (Britannica).

Standard Variety

The standardization of any language or its varieties calls for the universal acceptability, recognition by linguistic experts and language users and a placement of high premium on the status of such a language and the attendant unrestricted applications of its elements. Standard variety is used in public life in England and other English-speaking countries (Clark 2007). Haugen (1996 as cited in Clark 2007) identifies four stages of standardizing a language as, selection, elaboration, codification and implementation.

It is always the desire of every society that its languages should be standardized. So, the first attempt to standardize English was during the reign of Henry V (1413 –1433). The introduction of the printing press in 1476 by William Caxton, the Great Vowel shift, the rise of British Empire, the publication of dictionaries, the Shakespearian writings, the scientific and industrial revolutions were among many things that led to the standardization of English. Jowith (1991) observes that the term Standard English (SE) is an

ambiguous expression (32) because it might mean English as spoken by the majority of educated English-speaking people as well as the English that is prescribed as standard of excellence. Also, a language that its vocabulary, spelling, pronunciation, etc are fully developed and generally accepted by linguistics “to be non-native for educated native speakers” (Adedun 2012:333) can be said to be a standard variety. It is a variety of English acceptable to the English audience worldwide (Jowith,1991:333). According to Akindele and Adegbite (1991), SE is an abstraction, the right term, in their words is “world English.”

A standard language is a formal and polite language that conforms to the rules of appropriate language use, a variety used by “government, in the media, in schools and for international communication” (Barzan & Pooria 2019). British, American, Australia, Nigerian English are few examples of standard English. William (2020) identifies among others, dialect, argot, accent, etc. This is the universally accepted variety by members of a speech community who believe that this variety has met the required linguistic standards and is considered prestigious (Quirk et al 1968) and devoid of mother tongue interference. It is called Received Pronunciation (RP) also known as BBC or Oxford English. General America (GA) are examples of standard varieties. A standard variety is contrasted with the non-standard variety which is replete with mother tongue transfer.

Nigerian English

Nigerian English (NE) is a nativized variety of English spoken by Nigerians irrespective of their status. It is one of the varieties of English developed as a result of its “contact between English and the local languages (334). Adetugbo (2004) and Okoro (2004) maintain that NE has Nigerian flavour which differentiates it from other varieties. Concepts like nativization, domestication, acculturation and “Nigerianness” have been used to describe the existence of Nigerian English. Igboanusi (2001) observes that “today we are talking about Nigerian English rather than English in Nigeria” (362). When English “travelled” down to Nigeria, it

assumed different varieties based on individuals, geographical locations, level of English, status of the speakers, contexts of use and many other indices. Okoro (2004) avers that it is wrong to think that errors and imperfect usage are the features of NE but it is English the way Nigerians speak and write it.

Being a multilingual nation Nigeria has about 525 languages, and countless, multiplied varieties hence Yoruba Nigerian English, Igbo Nigerian English, Hausa Nigerian English, Ibibio Nigerian English, Fulani Nigerian English, Annang Nigerian English etc. This categorisation is based on geographical affiliations. There are others based on societal, religious, academic, political, etc identities. Others are based on individual association while some focus on household differences.

NE has converted the 12 simple vowels of RP into only 5 vowels: /e, i, o a; u:/ and 2 other simple vowels / e & o/ (Adetugbo, 2009). Considering the phonology of NE, Awonusi (2009) states that NE operates with fewer simple vowel's contrast than native English dialects

Nigerian Pidgin English (NPE)

Nigerian Pidgin is said to have originated in the 16th century in Calabar and other coastal towns in the part of the 18th century as “a lingua franca for trading amongst the Portuguese merchants and Nigerians (termcoord, 2018). It is said to be broken English spoken along the Coast of West Africa and has extended to the diaspora as a result of Nigerian migrants. It is a language that was left behind by the Portuguese missionaries and is still being spoken by majority of Nigerians within and outside the country. Nigeria uses pidgin as a means of communication and NPE brings every Nigeria together, “the only language that unites” (termcoord) Nigerians.

NPE varies in written and spoken forms depending on which part of the country the speaker comes from. The language spoken differently in each state of the country leads to the emergence of various dialects of NPE. These various dialects are brought into Nigerian universities and in Mountain Top University, students use all these varieties spontaneously.

Colloquial language

All informal languages are termed colloquial languages. They are mainly spoken and do not adhere to the rules of correctness. Contractions and idiomatic expressions belong to this group. Slang for example is said to be highly informal and often used in colloquial speech (Yanchun & Yanhong 2013)

Slangs are leets that emerge within a subgroup of people to indicate sense of identity. It is basically associated with social groups (which in many cases will be the only one (who exclusively) understand the terminologies that they apply. It is often associated with the youths.

Creole

This is a standard form of pidgin developed over two or more languages. It exists “when a pidgin becomes the mother tongue of a speech community” (Hummel 2000). It is the native language of some people.

Argot/ Cant

This is a “secret language used by various groups” (Haris and Tum 2019) of people for communication where they do not want others outside their groups to know what they are talking about. Nichol (2013) states that it is an informal jargon primarily developed to disguise conversation. Again, it can be used to overlap with jargons and in this sense, it stands for a “technical colloquialism”. Cant is synonyms to argot and jargon. These are vocabularies of in-groups that used to deceive or exclude non-users.

Jargons are words, phrases or statements that cover specialist terminology required as technical terms for professionals in specific fields of human endeavours. It is a specific variety based on language of a professional or occupation group (Nordquist 2020) hence medical jargons, engineering jargons, business jargons, internet jargons, etc.

Lingo: This variety refers to the “speech of a particular community or group loosely synonymous with other words,” (Nichol 2014). It includes all the wording or phrasing that represents a specific group of speakers such as slangs and jargons (Williams 2020). It is somewhat synonymous to argot and cant (language of a specific group of people).

Patois: This variety includes all dialects, creoles and pidgin. It has negative undertones attached to it. It equally connotes inferiority. Williams (2020) explains that Patois covers minority and nonstandard varieties such as dialects, creoles and Pidgin.

Diglossia

This is derived from the French, “diglossie”, it is otherwise known as classical diglossia (Aba 2019). It is a relatively stable situation in which in addition to the primary dialect of the language, there is a very divergent highly codified super posed variety”. It is a “a situation in which two varieties of the same language are used in a linguistic situation but with distinct function. (Ferguson 1959 as cited in Aba 2019). Using four speech communities and their languages: Modern Greek, Arabic, Swiss German and Haitian Creole. He explains that function, prestige, literary heritage, acquisition, standardization, stability, grammar, lexicon and phonology are the nine criteria of diglossia.

Register

This is the “relationship between language (and other semiotic forms) and the features of the context” (Halliday). The variety that signifies a particular situation of use is known as “register.” It is the way the speaker or writer “uses language differently in different circumstances.” (Wikipedia). There are different types of registers such as frozen, formal, consultative, casual, intimate, etc.

Style

This variety is based on either formal or informal speech situation. It is a “language variety that is divided based on speech or speaking situation into formal and informal” (Mu'in) forms. Style is said to

be a man and can be identified through sentence fluency, phrases, sentences, etc.

Dialects

Every language is a composition of dialects (Mu'in 2012). Dialect is derived from a Greek word, “dia” which means, “across, between and legein” which means “speak (Nordquist 2020). It means “words and syntactic structures” (Clark 2007). It varies in terms of regional, minority, social and individual levels. There are the regional, minority, social and individual dialects. The regional dialect emerges based on regional use. Localised dialects belong to this group. The minority variety is spoken by members of minority ethnic group used as a marker of identity for them. It also applies to the standard variety. The social dialect originates within a particular class or culture rather than a region. It may be termed as a minority dialect. The individual dialect also called idiolect is a variety that differentiate individual person from another. Finegan (2008) observes that “speakers are distinct from members of other groups.”

Vernacular: This describes a natural language used by a specific group of people; it could stand for a smaller town, city, a specific time or place.

Lingua Franca: This is a common language used among people that speak different languages. English is a typical example of a lingua franca; it is preferred by the native speakers and others in their day-to-day transactions.

Pidgin

This is a simple form of lingua franca, “a simplified form of special language formed out of one or more existing languages” (de Gruyter, 2020). Two or more languages can be merged to form a Pidgin; a language used for practical purposes (especially for transaction of businesses) and interactions, a variety of English that

arose from contact situations (Ifeanyi 2016). Its vocabulary and rules are independent of its original language sources. It is a language that “markedly reduced grammatical structure, lexicon and stylistic ranges, formed by two mutually unintelligible speech communities” (Crystal,) speak mutually unintelligible languages have come into contact.” (Hummel 2000).

Considering the characteristics of Pidgin, Thomson (2001) observes that it does not have a native speaker like creole, it is a language of contact used in a multilingual society.

Some Theories of Pidgins

There are many Pidgin theories, some of these are the Linguistic universality theory, the Baby Talk Theory, the Independent Parallel Development Theory, The Nautical Jargon Theory, The Relexification Theory, etc.

The Theory of linguistic universality: This accounts for the fact that the Pidgin is similar all over the world. It was championed by Todd 1984. Everyone all over the world is believed to speak the same Pidgin.

The Baby Talk Theory: *The Baby Talk Theory* also known as *The Foreigner Theory* is traceable to the 19th century Charles Leland's China Coast Pidging English (Todd, 1992). It focuses on the talk of travellers that heard Pidgin and were surprised by the sameness of the language with that of the little language.

The Independent Parallel Development Theory: This is also called “Polygenetic Theory of Pidgin. It avers that although Pidgins originate independently, they were developed by restructuring in similar languages. In other ways, it is believed that all Pidgins developed in similar way.

The Nautical Jargon Theory: This theory maintains that Pidgins are derived from lingua franca spoken by crews (men) of ships in

times of trading. It is a dialect associated with dialects and language passed across to Africans, etc. that these crew came in contact with.

The Relexification Theory: This theory is also known as "The Monogenetic Theory". It originates from Thompson 1961 and maintains that all European-language-based Pidgins originate from *Sabir*; a proto-pidgin medieval lingua franca, used by the Portuguese in the 15th century. *Sabir* was used in trading and in colonising India, West Africa and the Far East. Records show that this language differed in vocabulary from area to area, but its structure seems to have been relatively stable and bears some resemblance to modern pidgins. It is said that *Sabir* was acquired by the indigenous people in trading areas. Later it was relexified with words from the locally dominant language replacing the original Portuguese forms.

Sociolinguistics

William Labov (1927) is said to be the father of present-day *Sociolinguistics*. There are two types of sociolinguistics, the interactional sociolinguistics and the variational sociolinguistics.

Interactional Sociolinguistics

Interactional Sociolinguistics (IS) is said to have been founded by "an eminent linguistic anthropologist" (Auer 2014) John Gumperz in the late 1970s (Cordon & Tannen). It is very vast and based on ethnography, dialectology and pragmatics (Rampton 2017). It is a qualitative and interpretative approach used in the analysis of face-to-face interactions. It is "grounded in earlier work on ethnography of communication" (Hymes 1961 as cited in Gumperz (n.d)). It has specific focus on how people manage social activities. Gumperzian *Sociolinguistics* is based on interpersonal communication. Language is considered as a socially and culturally constructed symbol system. He (Gumperz) believes in both macro and micro levels of socially constructed meanings.

The macro level takes into consideration, group identity, status differences and other social indices while the micro level is based on what the speaker says and does as a member of a social and cultural group. Gumperz maintains that “the way we use language does not only reflect our group identity” (Schiffrin, 1994:102) but provides continual indices as to “who we are, what we want to communicate and how we know how to do so.” (Schiffrin).

Gumperz and his contemporary, Erving Goffman observe that sociolinguistics is a function of the interactions between language, society and culture. Goffman in particular maintains that language is situated in particular circumstances of social life and that it reflects and adds meaning and structure to those circumstances. Just like Gumperz, Goffman lays emphasis on the contextual presuppositions, language in social and interpersonal meaning, social structures, understanding of the forms of meanings of contexts, the notions of self and face, social origination of involvements and inferences based on involvements.

The major aspects of Gumperzian IS that will form the fulcrum of our analysis are his contextualization cues, conversational code-switching (metaphorical code-switching that generates presuppositions), speaker's communicative intentions, cognitive capacity of the speaker in making inferences, conversational involvements, conversational inferences and social and expressive capacity of speakers.

Methodology

This is descriptive research. It adopts an ex post facto design. Data were sourced from interactions of over 1000 students in Mountain Top University using a non-participant observation method. Students' conversations were tape-recorded, some written directly on notes. The tape-recorded messages were later reheard by the researcher, data extracted and the excerpts presented for analysis. Simple random technique was used in selecting data for this work. Data are presented in groups A, B, C etc. before their analysis using Gumperian *IS*.

Data Presentation and Data Analysis: Extracts from students' interactions/conversations in and outside their classrooms.

Group A

Ayo: (a) **I wan chop**

Rose: (b) **wetin you say**

Ayo: (c): **I dey hungry**

Ayo: (d) **Hunger wan kill me,**

Ayo: = (e) **I'm finish**

Ayo: = (f) **Dis food sweet well-well**

Group A opens with Ayo's conversational frame in (a); he expresses his intention, “*I wan chop*”. This is ambiguous both in terms of uttering (of the words) and the paralinguistic cues i.e. prosodic features (volume and code-switches). It is in line with these that there are possible contextualized verbal and non-verbal cues depending on the contexts of use. Here, (chop) could signal the cutting of things, vegetables, okra, onions, etc or the desire to eat. Ayo's intention is not clear to Rose and as such she utters (b), “*wetin you say*”. (b) is a metaphorical codeswitching taking into consideration “*wetin*” a Pidgin and “*You say*” English. In addition, it can be interpreted that Ayo was extremely hungry and as such was unable to use high volume that will have enabled Rose to understand what he said.

Sensing that Rose might not have understood his expression in (a). Ayo adds (c) to (e) to further explicate the degree of his famished state. (c) and (d) are quite direct to enable Rose to understand the extent of Ayo's hunger. Again, “I'm finish” instead of “I'm finished” shows the extent of students' negligence of grammar in their conversations. This violates Okoro's (2004) observation that it is erroneous to think that errors and imperfect usage are the features of NE. If this is true, which Pidgin are Nigerian students using on Campuses these days? It is worth noting that the conversational inference that can be detected from here is that Ayo was ready to eat anything just because he was extremely hungry. This is truly interpreted (in his follow-up expression) in (d) when

he tasted the food and concluded, “Dis food sweet-well well”. The duplication “*well-well*” signifies the “Nigerianness” of the Pidgin employed here. The effect is to enable the listener believe the authenticity of the information being sent and the seemingly agreeable huge and inherent ideas in the expressed messages. This is quite conversational. The multiplicity of cues involved in this utterance leads to the ambiguity of the utterance content therefore rendering the conversations socialized. This is in tandem with Jasper (2011) who maintains that words and cues operate in cluster to help build a social persona. Rose seems to be empathic with Ayo through her response.

Group B

Tunde: (a) *Na small favo where I jus de luk fo*

Dayo: (b) *e.m, m,*

Tunde: (c) *All dis pipul no de luk fo*

Dayo: (d) *where*

Tunde: (e) *I no no him*

Dayo: (f) *go down stair*

Tunde: (g) *who*

Tunde's (a) “*Na small favo where I just de luk fo*” shows the mixture of two varieties, in terms of vocabulary choice. “Favour” here is qualified as being small. Dayo in (b) expresses a backchannelling” *e.m* and this is quite conversational in Nigerian culture indicating that Dayo is concerned and disturbed about a society that one aspires to get the minutes “goodness” which may not come. The contextualization cue given by Tunde generates concerns in Dayo and this culminates in his uttering of (b). There are no interrelationship/connections between the utterances in this group. This disjointed utterance therefore makes it very difficult for the third party to know what they mean. Again, (c) is ambiguous because the listener many have at least two conversational inferences of the utterance here, (i) the people that are referred to are not specific (lecturers, students, cleaners or any one on campus). Also, what “*no de luk fo*” is incomplete and confusing. Does it mean what the people are looking for or what

people are looking for from this people? The application is capable of blurring the understanding of the listeners.

Dayo's response in (f) has no relevance to both the preceding and the following utterance. The metamessage here, may be, "where are these people coming from" or "where will they be going after this conversation". The conversational inferences explained above might have necessitated Tunde's (e). The duplicated conversational inference of Dayo's (f) might signal a hope for Tunde to go downstairs to check the people they were talking about or just to go down for other assignments. (f) and (g) are quite distant and difficult to decipher their meanings by a third party .

Group C

Doye:(a) We get Sociology ooo

Theresa: = (b) If you like no pay N2500k, I
go lok my laptop

Munmi: (c) I go sit down=

Amaka: (d) To help you na problem

Chioma: =(e)You no go again?

James: = (f) Nothing dey give you joy pas
dis momen

Segun: = (g) You no wan go today?

Rhoda: =(h) your battery don shut, guy,
make I shut am down.

Nana: = (i) Off am, no save anything for that
place ooo

Group C opens with 9 students who are waiting for their *Sociology* lecturer. (a) uttered by Dayo indicates that the framing of this conversation might have been outside *Sociology*. Again, one can also infer that Dayo wants to remind others why they actually gathered. Everyone seems not to be concerned with this topic as everyone from (b) to (i) gives different topics of interaction. (b) has inherent inferences; Theresa might have expected someone who is not identified to have paid N2500 for what is not explained and that individual has failed to do so, so she threatened to lock her laptop. We can as well infer that they were actually watching, possible film or football, which would have cost them 2,500k. In addition, it seems that Muna might have responded to Theresa's threat and this necessitated her expression, "I go sit down". This can be interpreted both at the surface and at the deeper levels. Literally, she might have actually gone and sat down somewhere, and connotatively, she might have determined to stop engaging in what will cost her N2500 and made her contribute 2500 with others.

Group D

Nana: (a) I go just tell the guy say, I just apply am, the thing no change.

Seyi: - (b) See wetin we go just do

- (c) I go carry my bag.

Duro: (d) Are you stupid?

- (e) Who carry am come

Muna: - (f) You no go carry your laptop?

Nana: - (g) Na wahoo! They fit steal my bag.

Seyi: - (h) They go send two of us comot oo

Nana - (i) Shey you wan bet?

Seyi: - (j) wetin you dey wait for now?

Duro: - The guy go soon comot

Muna: - This one nko?

Seyi: = This one no be culture o, na civilization.

Duro: = Na your own be that o

Group D begins with Nana's ambiguous representative, "*I go just tell the guy say*" What exactly the speaker wants to disclose is not clear. The word "*thing*" in the utterance is a metamessage, its conversational inferences could refer to the application for a job, admission or visa. The utterance in (b) has no relevance with the preceding or the follow-up utterances. Seyi's "*see wetin we go just do*" is coded because he has not actually come out with any open idea. This is one of the coded pidgins applied by university students. The next rushed utterance in (c) equally has no relevance with his previous utterance. Duro's (d) and (e) "*are you stupid*" is not also related to the ongoing utterances; rather, it is an expressive way people in this group caution themselves to behave well. His immediate utterance in (e) seems to be a response to Seyi's (c). Muna struggles to take a turn in (f); in order to identify with the group membership, she gives an advisory utterance to Seyi's (c). This is an indirect utterance (that is embedded with conversational implicatures) because it equally acts as an elicitation directed to Seyi's (c). This can affect the prosodic feature of intonation and therefore is rendered either as "*You no go carry your laptop*", a statement or "*You no go carry your laptop?*" In this case, as a question.

In addition, Nana's (c) is a confirmation of Gumperz's observation that casual conversations do not follow the normal structural patterns of its formal counterpart. The backchannelling (*wahoo*) generates interpersonal empathy and helps to cement the social identity of the group. The second part of the utterance, "*they fit steal my bag*" indicates the conversational inferences that, one, Nana is not sure of the calibre of people that constitutes his class

and two, that the environment he finds himself is unsafe.

In addition, in the next utterance, Seyi's emphatic expression, "*They go send two of us commot ooo*" is highly metamorphic. Who are the "they" here? This expression is ambiguous. Of course, it should be noted that many Nigerian speakers of Pidgin generalize and pluralise singular pronoun to indicate specificity, authenticity and the seriousness of their utterances. The "they" here, is one, a direct translation of any variety of Nigeria language to English and two, a major characteristic of NPE (i.e. the plurality of singular of the subjects). This is also used to show the communal ownership of the subject and as a reflection of a collective interest through conversationalization.

Again, Nana opens (j) with a backchannelling which also acts here not only as a non-word (editing term) but as mannerism. This is applied in a bit to ascertaining whether or not they (the interactants) will be sent out; he indicates a need to do balloting to settle the argument; a means of conflict resolution among the group members (to ensure conversational grounding is sustained). Seyi quickly agrees with it as he utters (j), a need to save time and start the betting. Duro again, flashes back to the argument in (k) and Muna gives a reply and the response in Muna in quite ambiguous. Also, it has no relevance to both the previous or the following utterances in (m) and (n). We can detect that the groups' interaction is incoherent. They might have understood their interactions themselves but a third party may find it difficult to know what they are saying.

It is worth adding that in this group, everybody seems to just bring in any idea anyhow, there is no unity of ideas. Speakers do not adhere to the conversational turns taking at all. There are overlaps all through, as everyone seems to be eager to talk at the same time. The application of Pidginised slangs by the speakers (students) are what made the interactions difficult for the third party to understand.

Group E

Eyo: (a) Where the man

Great: (b) IIm don commot

Abike (c) Na him umbrella, I

Tobi: (d) Na whao, you come sit down

Eyo: (e) Make

Eyo: (f) How nauw

Uche: (g) Notin spoil. naw

Eyo: - (h) E h, ee

Uche: = (i) I dey kampe

Seun: (j) How far

Dide (k) I jus dey com

Eyo: (l) Gbam

Group E begins with Eyo's expression, which is replete with different meanings (i.e. a high level of metamessage) and also possible of generating different questions (and elliptical questions) such as “ *Who are you talking about?*”, which one?, “ the man in the room? etc. Again, Great's response to it in (b) with a backchannelling (at its opening) indicates his acceptance to offer help . Abike also tries to explain where the supposed man is in (c). It seems this transaction ends in (c) and Tobi opens another one in (d) which is an elliptical representative with duplicate coded inferences. Eyo further utters (f) and Uche responds in (g) to affirm that he is alright. This overlaps with Eyo's backchannelling in (h) and Uche's rushed and high-strung utterance in (i). Seun also offers his expression in (j) to Dide who gives a response in (k). This necessitates Eyo's observatory utterance in (l). The contextualization cues display that the interactants have achieved their conversational grounding here.

It worth adding that the accents of Nigerian students in their interactions, vary just as the numerous differences that exist in Nigerian Spoken Pidgin (NSP). The pronunciation of the word “now” for example has two variants, “nauw” as in (f) and “naw” as in (g) above. In (k), there is a substitution of / ʌ / for /o/ as in “jus”. This is a clear indication that the inverted r found in SBE does not exist in NSP.

Group F


Aka: (a) Abeg, I no get anythin to tell you

Ike: (b) U sure of dis thin wey u dey talk so?

Hallelujah: (c) Dis matter get k-leg ooo

Ebi: (d) E bi like film or magic

Jere: (e) Di way wey di car tumble em, e be like film

Lola: (f) No be so, 

Jere: = (g) na so

Lola: = (h)  I no gree

Jere: = (i) You don high

The opening of *Group F* shows that the interactants (students) had had previous inconclusive conversations and Ike who is still eager to get a complete message initiate (b); and this acts as both a question and advice. Again, Hallelujah in (d), gives his expressive utterance in (c). This frame hardly come to conclusion when Ebi introduces another topic in (d) and Jere's in (e). No one seems to continue with this line of thought; rather Lola and Jere start another line of argument in (f) to (i). One can generate metameessages from Lola and Jere's arguments that they stem from either Ebi's or Jere's observation. Be as it may, their conversations are “structure-less”. Everybody seems to be talking and nobody seems to be actually listening. This is also another good feature of informal conversations

It is worth adding that in all the conversational events, students do not care about their pronunciation at all. For examples they substitute /θ/ for /t/ as in “anythin” in (a) and “thin” in (b); /a/ for /ai/ in “like” and /e/ for /ei/ as in “way”. It could be said that their substitutions were informed by lack of the equivalent sounds of SBE to NPE and as such students in question resorted to what is available and use it judiciously.

Findings

The findings of this research are as follows:

- i. Students mix language varieties spontaneously in their

- interactional events and these result in numerous conversational inferences realized in each group's interaction.
- ii. The chosen Pidgin variety pays no attention to the rule of grammar thereby confirming to Gumperz's observation that informal communications are structured to disobey grammatical rules.
 - iii. There are duplications of words for emphasis and truthiness and these signify one of the characteristics of NPE.
 - iv. Students' conversations in Pidgin lack coherence and cohesion, words are just chosen haphazardly.
 - v. Pidgin is highly codified; students use Pidginised slangs in interacting with their colleagues.
 - vi. Elliptical and encoded meanings are replete in many Nigerian students' Spoken Pidgin.
 - vii. The students follow no conversational rules: they disobey turn-taking, adjacency pair, opening and closing rituals, etc.
 - viii. Their conversations are replete with uncontrollable overlaps and directionless conversations. No, topic is well managed.
 - ix. There are evidences of substitutions of /ɔ:/ for /ɔ/, /tʃ/ for /s/, / ʌ / for /u/ and o/ /ei/ for /e/ /ɜ:/ for /e/ ; reduction, disappearance, addition and replacement of sounds, absence of palate –alveolar fricatives and complete 'bastardisation' of English grammar.

Conclusion and Recommendations

The rate at which Nigerian students adulterate Spoken Nigerian Pidgin is quite alarming. They do not only speak any types of numerous Pidgins but their spoken Pidgin does not conform to any linguistic rules. Their grammar, pronunciation, semantics, morphological variants of NPE that they utter are ill-formed and really disturbing. These violate Okoro's observation that erroneous and imperfect usages are not the features of NE. and hence a call for Nigerian students to do everything possible to

eradicate these abnormalities in NPE. Using the non-participant observation method, we were able to record and also hear different variations of NPE, many of which violated linguistic rules. If this trend is allowed to continue, our campuses may be turned to motor parks and marketplaces where people are not concerned about what they speak; and it is also not their concern to choose any variety of Pidgin.

Having observed these negative trends, we decided to carry out this research with a view to sensitizing Nigeria students to be conscious of the variety of Nigerian Spoken Pidgin they use on campuses. They should also be concerned about the future of NPE and adopt a standard variety of NPE (i.e. the one that is universally accepted by educated Nigerians and found in book written by Nigerian scholars). There is need for them to read these texts and use NPE accordingly. Teaching and non-teaching staff should also ensure that they also adopt this method in order to improve their spoken Pidgin so as to apply it in suitable (especially informal) contexts. If these recommendations are adhered to strictly, “defective NPE” currently applied by Nigerian students may be minimized, changed or eradicated.

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Chapter

4

**Socio-Economic Implications
of Christmas Festival in Lagos
State, Nigeria**

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Abstract

Festivals all over the world bring people from different ethnicities, races and tribes together. In every religion, there is an element of festival. These festivals have very important reasons attached to their celebration that makes them a strong uniting factor among the worshippers. As a result of the strong attachments people have for them, they are usually celebrated periodically or annually. The Christmas Festival is one of the major festivals celebrated by Christians which draws the attention of every sector in society to its celebration. To the Christians, it is a thanksgiving festival that involves felicitating with one another. The importance of Christmas Festival to Christians is incalculable. In the light of this, there is the need for an evaluation of the social and economic implications of Christmas Festivals to Christians in Lagos. Therefore, the focus of this study will involve a critical study of the attitude of Lagosians during Christmas period, knowing full well that the period is of great importance to the people. Lagos State is used as the scope of study because of its socio-economic viability. The research seeks to use structured interview method as its source of primary information. This is to gain a wide range source of information about the festival, as Lagos witnesses an increased form of social and economic activities during the period of Christmas celebration. The bases for argument of the research are premised on the functionality theory of Emile Durkheim which aims at evaluating the roles religion has played in society both negatively and positively. Christmas Festival, among many other festivals in Lagos State, is different, in that, the influx of people and the boom in social and economic activities give credence to it. What we observe in the course of the study is that, despite the various economic and social boom experienced during this period, it has also become a period for people to exploit, hoard and to commit various criminal activities. Its positive and negative impacts are profound on the people to the extent that the coming of this festive period in Lagos is usually received with mixed feelings. The study has therefore been able to recommend ways to reinforce

the positive values of the festival and ways to remedy the negative effects of the Christmas festival.

Keywords: Socio-Economic, Christmas, Festival, Christianity.

Introduction

The enthusiastic nature of mankind makes humans want to celebrate. Indeed, it appears that we almost look for excuses to celebrate since celebrations are common to all mankind, it is not surprising that they play an important part in religion. Therefore, in all the major faiths- Christianity, Islam, and African Traditional Religion- there are many festivals celebrated annually, where some significant aspects of belief or practice within that religion is remembered and emphasized. Over the centuries, the church has developed a detailed calendar of seasons, feasts, festivals, holidays and saint days, which give sacred structures to the entire year. However, since the eighteenth century, with the development of a new scientific understanding of time, the Christian calendar has increasingly declined in public importance and awareness. Modern public understanding of time is now largely non-religious, although the remnants of a Christian calendar still endure in the structure of public holidays, particularly at Christmas and Easter.

Previous studies on Christmas festival have received much attention from scholars in different dimensions. Some of the works on festivals and Christmas by scholars are those from Abe, Francis, McLoughin, Then, Bowden and Clarke, on the origin and forms of Christmas Festival with little attention paid to the socio- economic implications of Christmas festival. Works on festival in Lagos State have largely been from traditional religious perspective like the Àdàmú Òrìṣà (èyò), egúngún, Ìgunnukó, Oluku, Osi Gèlèdè, and Òṣun-Iya Aláró, many of these festivals are held annually and accompanied with sacrifices and rituals.

Christmas meaning, 'Christ's mass' is an annual commemoration of the birth of Jesus Christ (the Greek Iesus) by Christians, the

saviour of the world according to Matthew 1:21. It is a widely observed holiday celebrated worldwide on December 25 of every year by millions of people around the world. Christmas Day is celebrated as a major festival and public holiday. It is declared by the government of countries around the world, including many whose population is mostly non-Christians to celebrate the festive period. Christmas is a liturgical season of great joy. It lasts forty days, from December to February 2, during which the birth of Jesus Christ is celebrated as one continuous festival.

Due to the fact that the period is a special one which coincides with the end of the year, sales of goods and services are usually on the increase. Sales increase drastically as people purchase goods and decoration supplies to celebrate the period. For instance, Christmas shopping starts as early as October in major cities across the country, but that of Lagos is exceedingly great because of the cosmopolitan nature of the city. Since religion features in major aspect of human life, its contributions to the socio-economic development of the people are enormous. Therefore, religion cannot be separated from economy. Hence, this supports the assertion that religion shares continuous reciprocal relationship with society and its institutions. This argument corroborates the theory of Emile Durkheim on the concept of functionalism, which states that religion must be in some sense true in order to have a social effectiveness.

This study explores the socio-economic implications of Christmas Festival in Lagos State with a view to establishing its positive contributions to individual lives and society at large. It explores the various views on the negative implications of Christmas as a festival among Christians residing in Lagos State. In the light of this, the origin and features of Christmas Festival which make it an important event will be looked into including the understanding of the various stakeholders involved. The study recommends ways to reinforce the positive values of the festival and ways to remedy the its negative effects.

Lagos is chosen as the scope of study because of its heterogeneous nature. It is home to various Christian groups many of which have their headquarters in the area. Lagos witnesses increased economic and social activities during Christmas celebrations. The choice of Christmas Festival among other Christian festivals is to ensure an in-depth study and avoid over generalization and also because it is one of, if not, the most celebrated festival by both Christians and non-Christians alike. This study made use of qualitative research method, through interviews and participant observation. Hence, 15 Pastors, 50 Christians, 5 officials at the Christian pilgrim board, 5 tourism centres attendants, 15 traders and 5 transport service providers were interviewed. Data were content analysed.

The Christmas period is second in importance to Easter. Although some of the faithfuls appear to place more emphasis on Christmas, it may not be for a spiritual reason. The Christmas season not only celebrates the birth of Christ, it also celebrates His childhood with Mary and Joseph. As part of the Christian year, the Christmas season developed later than the Easter season. The feast of Christmas was developed by the church to combat a pagan feast which was celebrated yearly on December 25. Although, there are controversies on the actual date for Christmas, on his part, (Carrington, 1957), gives a different opinion on the date of the Christmas Festival as supposedly January 6, which was the festival of Epiphany before the Roman date of December 25 took its place. Alternatively, Elwell (Elwell, 1985) in his work gives various dates laid for the celebration of Christmas Festival. Therefore, he opines that the scripture does not reveal the exact date of Christ's birth and the earliest Christians had no fixed time for observing it. However, by the late fourth century, Christmas was generally celebrated in the churches, although on different dates in different locales. Various methods were used in an attempt to compute the day of Christ's birth. Among the dates suggested by early church men were January 2, April 18, April 19, May 20, and December 25. The choice of December 25, eventually became the officially recognized date for Christmas because, it coincided with the pagan

festivals celebrating Saturnalia and the winter solstice (Carrington, 1957).

Another work of relevance to our study is that of Elwell who gives an in-depth critique on the position of some Christian leaders who are against the celebration of the Christmas Festival. He claims that in every period of Christian history, the observance of Christmas has been opposed by a minority of Christian leaders owing to the rejection of Ecclesiastical authority in its attempt to establish official feast days of which Christmas is one. It is an objection to the drinking, partying and immorality associated with every age with Christmas festivities. In addition, the long standing and continuing associations of Christmas with Pagan religious ideas and practices in celebrating Saturnalia and other pagan gods is a unique one.

The Historical Account of Christmas Festival

In almost every case, a religious festival always has a festival story behind it. The origin of Christmas Festival will be illustrated from the historical and the Biblical perspectives. The word Christmas originated as a compound meaning 'Christ's mass'. It is derived from the Middle English Christmases and Old English Cristesmaesse, a phrase first recorded in 1038. The original Latin names for Christmas are 'festum Nativitatis Domini Nusti Jesus Christ' (The feast of the nativity of our Lord). From these Latin names, most nations derive their popular terms of the feast.

The festival of Christmas is organized around the story of Jesus beginning with the festival of Advent. On the Sunday of Advent, Christians reflect upon those prophets such as Isaiah and John the Baptist whom they traditionally believe to have foretold the coming of Christ, the Messiah. Advent ends with the festival of Christmas on 25 December, when the birth of Jesus is celebrated. The Christmas season has its annual cycle which falls at the winter solstice. The middle of winter has long been a time of celebration around the world. Centuries before the arrival of the man called Jesus, early Europeans celebrated light and birth in the darkest days of winter. Many people rejoiced during the winter solstice.

This coincided conveniently with both the Roman celebration of Saturnalia: (the festival of their god Saturn) and the pagan festival of the unconquered sun. The Church was able to shrewdly offer Christmas as a festival that would replace existing religious practice.

The actual date of Jesus' birth is unknown, although, January 6 has become the Christian festival of the Theophany or Epiphany, the glorious appearance of the God. It was accepted in due course throughout the East as the festival of Christ's nativity, until the Roman date of December 25 took its place. There are two theories about the choice of 25 December, although that was the date of a Roman Festival of the invincible Sun and Christians took it over to celebrate Christ, the sun of righteousness. Secondly, it was calculated in the third century as nine months after the Spring Equinox, believed to be the date of the creation of the world and therefore an appropriate date for its new creation in Christ. Christmas seems first to have been observed in the early fourth century, but its origins are obscure. It has come to be the most popular of all Christian festivals observed in one way or the other by Christians and non-Christians alike.

The gospel reports do not mention the year in which Christ was born, even the few historical facts given by St. Luke and St. Matthew do not help to establish the year. The evangelist recorded the actions and teachings of Christ as a catechetical sketch with no thought of days and dates to satisfy the later demands of scholars. The Apostles, of course, did not write as scientists and historians but as religious instructors. When scholars finally approached the problem, there was so little to go on that an error was made. This happened in the sixth century when a learned Monk in Rome Dionysius 'the little' Exiguus (about 540) conceived the idea of introducing a Christian calendar with twenty-fifth chosen as Christmas day.

It was a common belief among the early Christians of the west that the Nativity took place on the twenty-fifth day of the month, but the exact month was quite uncertain. And so, for the first three

centuries the celebration of Christmas was assigned to various days of the year. In most places there was no special feast of the Nativity, but the commemoration of the Saviour's birth used to be included in the feast of the Epiphany on January 6, one of the oldest annual feasts. There are, however, a few indications from the early centuries that a special religious feast was celebrated, at least in some places, in honour of the Nativity.

Soon after the end of the last great persecution however, about the year 320, the church in Rome definitely assigned December twenty-fifth for the celebration of the birth of Christ. For a while, many Eastern churches continued to keep other dates, but toward the end of the fourth century the Roman Custom became universal. The church did not, of course, rule that we know the precise date of Christ's birth but merely assigned a certain day in order to unify the celebration of a religious feast of such importance. The fact that December twenty-fifth was chosen, does not seem to rest so much on historical findings, as in the great desire to replace the popular pagan celebration of the winter solstice by the festivities of a truly Christian holiday.

Since about A.D 400 the whole Christian world has celebrated Christmas on December twenty-fifth, with the exception of the Greek Churches, where it is celebrated thirteen days after that date because they did not accept the Gregorian calendar. The celebration of three masses on Christmas day (the first traditionally held at midnight) is an old custom founded in the fifth-century by the church. The three masses were celebrated in Rome with great solemnity. The first at the chapel of the Manger in the church of St. Mary Major; the second in the church of St. Anastasia (which served as court chapel for the officials of the Emperor who resided at Constantinople); the third in St. Peter's. At this third mass, on Christmas day AD 800, Pope Leo III Crowned Charles the Great and proclaimed the new Christian Roman Empire of the west (Frankenberg, 1952).

Christmas soon became a feast of such great importance that from the fifth to the tenth century. It marked the beginning of the

ecclesiastical year. The Emperor Theodosius, in 425, forbade the cruel circus games on Christmas day, and Emperor Justinian, in 529, prohibited work and public business, declaring Christmas a civic holiday. The Council of Agde (506) urged all Christians to receive Holy Communion on Christmas Day. The Council of Tours (567) proclaimed the twelve days from Christmas to Epiphany as a sacred and festive season and established the duty of Advent Fasting in preparation for the feast. The Council of Braga (563) forbade fasting on Christmas day (Frankenberg, 1952, p. 35).

The Biblical Account of Christmas Festival

The Christmas Day is celebrated as a major festival and public holiday in most countries of the world today. The story of Christmas is based on the biblical accounts given in the gospel of Matthew namely, Mathew 1:18, Mathew 2:12 and the gospel of Luke, specifically Luke 1:26 and Luke 2:40. According to these accounts, Jesus was born to Mary, assisted by her husband Joseph, in the city of Bethlehem. According to popular tradition, the birth took place in a stable, surrounded by farm animals, though neither the stable nor the animals are specifically mentioned in the biblical accounts.

However, a manger is mentioned in Luke 2:7. Shepherds from the fields surrounding Bethlehem were told of the birth by an angel and were the first to see the child. Many Christians believe that the birth of Jesus fulfilled messianic prophecies from the Old Testament. The gospel of Matthew also describes a visit by several Magi, or astrologers who brought gifts of gold, frankincense and Myrrh to the infant. The visitors were said to be following a mysterious star, commonly known as the Star of Bethlehem, believing it to announce the birth of a King of the Jews. The commemoration of this visit, the Feast of Epiphany is the formal end of the Christmas season (Johnson, 2018)

The Beginning of Christmas in Lagos State.

The great religious pioneers and missionaries, who brought

Christianity to the pagan tribes of Europe, African and West African countries, also introduced the celebration of Christmas Festival. First in December 25, 1842 by the first missionaries who brought Christianity to Nigeria through Badagry in September 24, 1842 by Thomas Birch Freeman and De Graft from the Methodist church. Later Rev. A.C Gollmer and Rev. Henry Townsend from Anglican Church joined the other two missionaries from the Methodist Church on December 17 of the same year. Together they celebrated the first Christmas under a tree called “*Agia*” tree in Badagry beside the town hall with some other local chiefs (Viavinu, 2022), which has now taken its forms and continuity till today in Lagos as in very other part of the Christian communities.

The Christmas Festival takes three-fold structural patterns, which include the preparatory stage, actual celebration and the conclusion. The preparatory stage enables the celebrants to prepare very well including the performance of requisite spiritual activities and the acquisition of all the things that will be used for the celebration. In the stage of actual celebration, it is characterized by various activities. These activities include: adherents attending vigils, crossover services, conventions, midnight Christmas Eve Mass, engaging in worship and prayers on the Christmas Day, singing carol, dancing and great feasting which ushers in great joy. During this stage, there is usually a declaration of public holiday on 25th and 26th of the month of December by the Federal Government of Nigeria in which government parastatals and offices are out of work including private institutions, companies, industries and financial institutions. Most Christians stop work in the market place; on farms, offices and may not even do any strenuous activities for days and weeks. The concluding stage comes as the climax of the celebration preceding the New Year Eve and celebration after which the celebrants disperse to their respective homes to resume work.

The Christmas Season preceding the actual celebration of Christ birth on 25th of December is flagged off with so many interactions and attributes, especially in the city of Lagos as everywhere else.

Some of the features of the festival includes: the change in climate-. Christmas festival falls close to the Harmattan period (A. A. Ephraim and A. A. Andrew), Christmas tree, decorations, Christmas decoration, the use of candles, Christmas tree, Christmas carols and music, exchange of gifts and hamper, wining and dining, Christmas cribs, use of symbolic lights and fires (Johnson, 2018)

Christianity is the dominant religion in South west Nigeria including Lagos State which also have a significant population of Muslims (U.S Department of STATE, 2023). However, it may be difficult to have an accurate estimate of the total number of Christians in Lagos State, howbeit, Christianity receives 84 percent of all religious news coverage, this is because South Western Nigeria is an area that has witnessed the most intense Christian Missionary activities and a majority of the population is Christian (Lagos, 2023). This is not to say that all Christian Denomination in Lagos State believe in and practice the Christmas Festival, although there are some Christian denomination that do not engage in Christmas such as Mountain of Fire and Miracles Ministries, Deeper Christian Life Ministry to mention a few. It is some worth worthy of note that majority of the Christian Denomination sets out programmes for their members including those ones that do not celebrate Christmas.

The Christmas Festival comes with a lot of festive activities which are religious inclined. During the Christmas seasons, there are many religious programmes, seminars, prayer rallies, vigil and services in various Christian assemblies in Lagos State. The Christmas Carol service is one major feature of these programmes during the Christmas Festival. Many Christians look forward to Christmas Carol services and drama presentation because it is usually very interesting and exciting (Ajayi, 2022). Among other religious programmes are the special Holy Ghost Service of the Redeemed Christian Church of God, December Retreat of Deeper Christian Life Church, cross-over night services, the Christmas Carol and Nine lessons of the orthodox Churches, the Christmas Service of Blessed Divine Favour Evangelical Mission Church in

Lagos and many more programmes. Many believe that, it is a special time of refreshing and celebration as these programmes usher into the New Year celebration. These various religious programmes call the attention of Christians on the purpose and significance of the birth of Jesus as celebrated during the festival among Christians. Some denominations engage in Christmas communion service as a means of enacting the last meal of Jesus Christ with His disciples known as the Lord's Supper.

More also, the Christmas season is a special one that comes with different kinds of social activities and not only the religious aspect of the celebration. The Christmas Festival comes close to the end of the year, and because of the joy of the season, many Christians and non-Christians derive pleasure in fixing celebrations of various kinds. Such include house opening ceremony, wedding ceremonies, street carnivals, Christmas jamborees, carnivals, anniversaries, get-together end of year celebration parties, family meetings and reunion during the period of Christmas. Therefore, at such period, more finance and income are needed because of the necessity to fulfil one obligation, or the other. Rev. Sope Johnsons is of the opinion that, it is likely that people combine carnivals, wedding ceremonies during this period in order to reduce the cost of people travelling several times in the year for different occasions and also because of the atmosphere in town at this period of Christmas.

In Lagos State especially, there are lots of resort and tourist centres to which residents and visitors go for relaxation and refreshment. These resort centres organise programmes and refreshments for guests in attendance, especially at Christmas. Such are AIT Christmas kiddies party, beach parties, amusement park shows, Silver Bird Gallaria film show and different plays at the national theatre. There are also events of various comedic shows, get-together, musical and theatre shows in cinemas and clubs. Many employees prefer to apply for their annual 'leave' from work during the period of Christmas season, while some other people travel out of Lagos to their home towns (within and outside) the country on

holidays and recess. During this period of Christmas, many people travel into the city of Lagos who are especially non-residents in the state for the celebration of Christmas Festival.

Lagos State experiences a high influx of visitors coming for the celebration of the season, shopping and for holiday with families and friends. Due to the nature of crowd and an increase in population, there is usually road traffic and car jams on major highways in the city of Lagos during the period of the Christmas Festival. These may last for minutes and sometimes hours depending on the location and time. Scarcity of commercial vehicles and an increase in the cost of transportation at this period is evident. This is because the supply of transportation agencies is less than the demand of people who ply the highways daily.

The Christmas season is the highest selling period in various markets in Lagos such like the Balogun market for the sales of fabrics, Asipamda market in trade fair for the sales of auto mobile parts, Alaba international market at Ojo, for the sales of electronics and electricals, Mile 12, for the purchase of food stuffs as well as Oyingbo market, in addition to other markets across the state. Hence, there are always special productions of goods and commodities for sales at this period of Christmas. This is because the nature of commerce at such season advertises those products with little, or no effort of market persuasion by the producers. There are special products, such as Christmas hats, Christmas decoration accessories, garment and depleted images of 'Santa Claus' in the market at this time. These items and products are readily much available for sales. While some are cheap, others are expensive depending on different factors, such as quality, quantity, exchange rate of importation, market choice, taste of individuals and the level of cash flow in the economy as at the time.

The levels at which goods are imported into Lagos through the ports and borders are higher compared with other seasons of importation. Some of the items sold at Christmas season are often not in circulation after this period once the stock in hand is exhausted by the importers and sellers of such commodities. The

stakeholders involve all those who are in one way or the other beneficiaries of the Christmas Festival either directly, or indirectly. These includes: Governmental agencies transport service providers, traders, the media and telecom service providers, pastors, Christian and non-Christians.

Socio-Economic Implications of Christmas Festival in Lagos State, Nigeria

The mixture of religious festival and secular celebration characteristics of modern Christmas have been there from early time. In the seventeenth century, Puritans in England and North America actually banned the observance of Christmas for this reason (Bowden, 2005). The popular modern customs of the holiday include giving of gifts, Christmas music and carol, an exchange of Christmas cards, church celebration, a special meal and the display of various Christmas decorations. In addition, several closely related and often interchangeable figures known as Santa Claus, Father Christmas, Saint Nicholas and Christ Kind, are associated with bringing of gifts to children during the Christmas seasons (Christmas festival, 2013).

The nature and form of such important festival in Lagos State as it is in every other part of the world takes priority in the study of sociology of religion, as Christmas Festival revolves around the celebration of Christ and His birth. This kind of prominent event has some impact on the economy of the society, the outcome of the celebration of Christmas has brought forth some significant implications in the society that cannot be ignored.

City Beautification

Lagos has a special way of recreating the mood, the fun and the intoxicating rivalry of sending one year off and welcoming another, as every person looks forward and fills the Joy that the Christmas season brings (Ekesiobi Azubike, 2022). People engage in various forms of activities at this period of Christmas and Christmas falls within the harmattan period noticeable in the city of Lagos between

November and January (Odewunmi, 1995). The mood of Christmas is, one of joy, love, sharing of gifts and one filled with merriments that overwhelm the heart of everyone. Christmas comes with lots of aspirations and hopes, while many are busy with Christmas shopping. Some others enjoy planning on how to attend various kinds of religious and social programmes outlined for Christmas within the city of Lagos and outside the state (Ajayi, 2022).

The mood of Christmas is one that tends to enhance behaviour and interaction among persons as this is made possible because of the influence of the subject of celebration. People are compelled to show and express love to other people in their vicinities which helps to create and promote social stability and healthy relations among persons. The mood of the festive season tends to lead to a rise in population and makes the environment lively as many come in from other states to enjoy themselves in Lagos. This is probably because of the many recreational facilities and tourism centres available within the state (Adeyinka, 2013). The city of Lagos is usually beautified with all kinds of artistic works which in turn enhances the mood of people. Many of our interviewed respondents own that this beautification is a symbol that reminds them of the purpose for which the festival is practiced.

Very often than not, this mood enhances the countenance of many at this period. People seize this opportunity to make peace and settle differences with each other and more so to show love to others in the community where they reside. Often times, during this period, we hear people exchange greetings and pleasantries as 'Merry Christmas', 'Happy Christmas and Happy New Year in advance' with friends, strangers and family members. This tends to replace the usual way of exchanging greeting as 'good morning', 'good afternoon,' 'good night' and 'good day'. This makes people feel welcomed and to have some sense of belonging in the society at such a period as Christmas.

Change in the life style of Lagosians

Life style has to do with the way an individual does things, or a pattern of life. Although Christmas Festival is not only the best of time in which people feel it is right for them to do the right thing, it enhances and reminds them of the purpose for which the festival is being celebrated (Omisakin, 2022). Many religious programmes and sermons preached during such a period encourage many to change their lifestyles from doing what seems wrong and practice what is right and acceptable by the scriptures and the society. The change in life pattern has helped to enhance good human relations, sense of responsibility, reduce the rate of crimes and atrocities in the society. An interview respondent views that Christmas is not only a period for merriment, but a time for everyone to examine his/her lives to know if we are living and following the example of Christ that we are celebrating and also if our lives as Christians are worth celebrating too like that of Jesus Christ.

Organization of different kinds of events and religious activities

The end of the year comes with different shades of event, which coincide with the Christmas Festival. These events help to grace the occasion of Christmas. Christmas enhances inter-personal relationship of people living in the world irrespective of their tribes, religion, race or ethnicity, as such ceremonies require the joint contributions, efforts and collaboration of individuals and members in the community.

There is never a dull moment in the city of Lagos. Recently the introduction of Countdown which runs from December 7th all through to 1st of January, has brought about an enduring crossover tradition of commerce, employment generation, leisure, entertainment and tourism when Governor Babatunde Raji Fashola officially inaugurated the Lagos Festival of lights. This involves various kinds of artistic displays, arts and creativity, dancing and dramatic gestures from different crews. The Festival of Light attracted lots of people into the city of Lagos and beyond. People met new friends, interacted with one another and it was not without

a form of impact as over one thousand persons were employed during this period for the occasion. Some communities go as far as tagging their carnivals with different title and names, such as 'Christmas Party Celebration'. These parties are held at different times and days in December, while some are held as a form of watch night preceding the Christmas Day. This creates an avenue for social inclusion and integration. In some localities, the Christmas celebration is accompanied by different kinds of masquerade dances and lots of artistic mimes and gestures, like among the Aworis, and Eguns of Lagos State.

Religious programmes revolve in the gatherings of people with same faith in worship. The organisations of different religious programmes become rampant during Christmas. A Catholic interview respondent holds that, there are usually lined up programmes, such as the reading of the nine lessons, carols, specially organized in the spirit of Christmas, vigil mass, special mass to celebrate the festival. There are usually Christmas confessions as the festive period is a time for people to return to God (Anthony, 2022). Another interview respondent holds that, almost every day in the month of December, she is being invited for choir ministrations from one church to another. Many prayer rallies for the end of the year are held to renew the blessings and good luck which the New Year brings. During these religious programmes, it is usually accompanied by different kinds of social and religious activities, People mingle with one another from different ethnic groups and this affords many the opportunities to make and seal different kinds of business dealings with one another. It has also led to inter-tribal marriage. These few days of Christmas camping and meetings afford some the opportunity of learning one or more cultural values from others in their lifestyle (Dickson, 2021).

Some Christians feel that Christmas is a time to spend in the presence of God without any relaxation. At times, some programmes start as early as the first week in December of the Christmas Festival all through the last week of the festive season. An interview respondent holds that, aside the fact that he has

businesses that bring good income for him at Christmas, he still sets a quality time aside to attend religious functionaries because that is the purpose of the festival (Jenyo, 2021).

Forum for extensive social relations and exchange of gifts

The Christmas Festival is usually declared as a public holiday of a two-day absenteeism from work for civil servants (25 and 26 day in the month of December) and one to two weeks for some private individuals who are majorly self-established. This period affords people the opportunity to pay visits to families, friends and loved ones around and at a far distance. Some Christians travel to their country homes to visit their aged parents. The rate at which international and local calls are made, is on the increase at this period of times some 70 per cent of our interviewed respondents feel that, it is stressful for them to go on a long distance to visit friends and family members, while a few prefer to stay indoor with their children and family members.

Since Christmas comes once in a year, with the declaration of a public holiday, it affords many the privilege of visitation. Nearly every home receives a visitor or goes out to visit others. Therefore, the mood of the festival propels Christians to make adequate preparation to receive their guests depending on individual strength and capability. While some people go on tourism, visitation to friends and family members residing in the city of Lagos and outside the city of Lagos, since Lagos is a major commercial centre where people from different ethnic groups are represented. Some use this opportunity to visit the poor to give them gifts, old people's homes to show them love and for them to feel the happy celebration of the festival. Some visit the less privileged homes, such as the home for the disabled at Mushin, motherless babies' homes at Igando area, hospitals, prison wards, and other small towns and villages at the suburb of Lagos where they can share the joy of the season with them. This is because some people believe that these categories of people will appreciate their gifts and visit more. This is demonstrated in the fact that the celebrated Messiah has come for

the whole of humanity and not for a particular set of people or race. At Christmas, some Christian denominations in Lagos seize the period to reach out to different individuals and families in their surroundings to share in the love and celebration of Christmas by providing for their needs. They make special and significant support to the welfare of communities, counselling and free access to health medication, sympathizing and empathizing with people who are majorly Christians and non-Christians alike in their challenges. By so doing, they tend to create and develop good rapport with them, which might possibly enhance gaining new members to their faith.

The enjoyment of more hours of leisure and recreation has been made possible for individuals because of the public holiday which is declared for the celebration of Christmas. This festival has afforded many who are Christians and non-Christians alike the privilege to visit their loved ones and relatives and also affords them the opportunity for relaxation. An aged mother exclaimed that she loves Christmas because it is really a time for reunion among her children as this is an opportunity for her to see and spend quality time with her children and grandchildren in her family house in Lagos with those from far away distance.

An increase in population usually corresponds with an increase in the demand of goods and services in the society. This is because man is a social being and hence, the need for equity and complementarity (Ayantayo, 2012) for various achievements to be attained. The nature of increase in the percentage of people in a given area determines their demand for different commodities. Also, population increases result in the demand for labour and ability to meet with the needs of people.

The Christmas season in the city of Lagos comes at a special time when everyone is busy trying to achieve one or two things before the end of the year. As one major and notable commercial centre, the population in Lagos at this period is tripled, especially before the actual day of the Christmas Festival. With lots of people coming in and going out of Lagos for different purposes, it tends to

strengthen social relations with people from different localities and states. We often tend to learn their cultures, habits, dressing styles, eating patterns and languages. At the period of Christmas shopping, people tend to meet and interact with new customers, make new friends and also strengthen their relationship with old friends and customers. Although the city of Lagos experiences a decrease in population in the urban areas, many people travel out of the state to their home towns and villages, who especially civil servants, business men and women.

The nature of Christmas comes with the exchange of gifts among persons. The Christmas Festival essentially, is a season to share love towards one another, which is accompanied in the exchange of gifts, especially, Christmas hampers, Christmas cards, different kinds of Christmas bonuses for staff in various organisations and Christmas sales discount during shopping. Some 50 per cent of our interviewed respondents hold that they give out Christmas cards to friends and loved ones, especially at Christmas, while they only go an extra-mile to give other kinds of gifts to special people in their lives. People receive gifts and present packages of various kinds to others, Christians and non-Christians alike engage in the presentation of gifts. This tends to promote harmonious relationship among people as it strengthens cordial relations among the workers in an organisation. It also makes them attain a sense of belonging. The city of Lagos at the period of Christmas experiences special Christmas exhibitions where many purchase different items in preparation for Christmas Festival. Some families go out together for exhibition while some other feel it is an avenue to show and express love to their dear ones. Many look forward to rekeying letters and parcels from their friends and relatives at home and abroad through the service of the postman and dispatched riders.

¹ A collection of seasonal delicacies, often housed in a wicker hamper, which people or organisation give as Christmas present.

² A printed and often decorated card for mailing at Christmas to express good wishes.

³ This is a small parcel of gift that is attached to different products or use as a form of seasonal sale off of some commodities at Christmas period.

⁴ This is a certain percentage that is deducted from the cost of a product, usually as a form of substitution for price or as a form of giveaway sales during the season of Christmas to customers.

Economic boom

There are lots of expenses which demand the flow of cash in the economy due to the procurement of basic human wants and needs. An interviewed respondent is of the opinion that, without money one would not enjoy Christmas because every person would love to look good, or even put on something different from their usual appearance (Odeboju, 2019). Therefore, the celebration of Christmas is capital intensive and the level of economic activities that take place at this time, tends to increase the level of cash flow in the society. Business men and women make high percentage of sales and gains at this period of Christmas.

During Christmas, some products become market leaders as people demand for more goods like jewelry, shoes, bags, wrist watches and dresses, The level of demand for agricultural produce, poultry livestock on farm land and residential areas tends to increase at the season of Christmas celebration. The Christmas Festival is also a medium to acquire income for academic institutions, especially at the primary and secondary levels as students are levied to pay certain amount for Christmas Carol Parties organised by their school authorities (Ajayi, 2022).

Similarly, most uncompleted projects are likely to be worked on for completion. Such include building projects and purchase of assets. Some financial institutions like the commercial banks engage in credit facilities which include loans. This is the bulk of money a bank gives to its customers or others that meet the requirements for such money as well as overdraft to their existing customers. This type of credit facilities allows a customer to withdraw an amount more than the amount he has in his account (Anyaele, 2003). For instance, a customer who has N200,000.00 may be allowed to withdraw N300,000.00. The N100, 000.00 difference is known as overdraft. Banks charge interests on overdrafts. All these forms of businesses and financial transactions give rise to an increase in the standard of living, level of dependability, poverty and unemployment. In addition, it encourages economic development; it generates income for the

government through pilgrimage^(Olatunji, 2022) which is embarked on in December before the commencement of Christmas Festival.

A commercial bus transporter says that there is no festival that could be compared to Christmas in terms of its economic impact because during the Christmas season 30-40 buses move from their park on a daily basis compared to other periods when it is just 12-18 buses per day.

Public revenue refers to the total income that accrues to the government of a country from various sources. Government needs enough revenue, in order to enable it carry out its numerous functions. Sources of government revenue, include taxes, loans, grants and aids, money from government investments, toll, money from court fees, rates and rents, issuing of licenses, royalties, VAT (Value Added Tax), miscellaneous sources which include sales of confiscated goods and property and income from the sales of refined and crude petroleum product are revenues that are on high side to government's purses. Christmas Festival gives rise to a corresponding increase in the government income of Lagos State (Anyaele, 2003, p. 148). For instance, during the Christmas season in December, some Christians travel on pilgrimage to Israel till the first week in January and this is not without some forms of taxes and other charges that are added to their cost of travelling which in returns the government gets its own percentage share of the gain. Christmas Festival involves various kinds of expenditure by individual persons and corporate organisations. Therefore, as a result of the high demand, purchase of goods and commodities in the market gives rise to an increase in the public income which is derived from indirect tax accruing from excise duties, import duties, export duties, purchases and sales taxes.

Mixed economy is one prominent economic system practiced in Nigeria. A mixed economic system may be defined as one in which private and public ownership of means of production and

distribution exist side by side and in which government participates extensively in the regulation, management and supervision of economy in the country. Many companies and factories use the medium of great feasting, like Christmas to introduce their products to the markets. This can be said to be a means of marketing and advertising strategy. At such a period as Christmas, new goods are introduced to the market, people tend to buy different varieties that are available in the market, Therefore, this aids to promote sales of such products in the market. Some of these products are sometimes not readily available after the season of Christmas, while some are specially designed for a short period. The qualities of such products are determined by the manufacturers and producers of the products depending on what exactly they set to achieve. The Christmas Festival encourages free trade by the government of the country.

Job opportunities and employment

The Christmas season gives an ample of opportunities to those who are unemployed either temporary or permanent. The problem of unemployment is becoming chronic and without any solution in sight, hence, Christmas Festival is one readily available opportunity to many who are unemployed. The nature of unemployment varies ranging from various factors, such as rural urban migration, economic recession, over population and high cost of education. When supply in labour market is higher than demand, then this may lead to retrenchment or lay-off of workers. Christmas economic season tends to settle unemployment, such as frictional unemployment, deficient demand, or cyclical unemployment, seasonal and search unemployment. Thus, many dick and harry want to trade particularly for the Christmas period, while a few people change their job functions and position, some others resume new jobs.

For instance, the introduction of the Festival of Light which recently in Lagos has resulted in creating employment generation for many, as opportunities for billions of naira was generated. The

need for high mobility of labour is quite alarming. The Christmas Festival tends to have positive effect on the economy. It encourages the mobility of manpower, reduces the level of liability or dependent ratio. It increases the level of investments and reduces the level of threat to peace and crime rate as many unemployed youths and working age groups are busy with one form of business, economic activities or the other. In addition, it tends to increase the rate of entrepreneurial innovation in the city of Lagos. This is made possible because new innovations and productions are made available in the market at this period.

Christmas Festival attracts foreign investors who are marketers and manufacturers of goods and services from industries and companies outside: Nigeria. They may establish firms in the city of Lagos which will offer employment opportunities to citizens of the country. The Christmas period gives ample opportunity for the importation and exportation of commodities which are in vogue and in demand' during the season of Christmas. Bisi is of the opinion that, Christmas Festival period is an opportunity for her to gain additional income aside her monthly salary as a banker, because she engages in the sale of vegetable oil and magi to her colleagues at work and also to other interested buyers, which she enjoys doing so well (Odeboju, 2019).

A wealthy business merchant in Lagos Island holds that, aside his usual business of importation of fabrics, he also imports children wears, especially at Christmas period to the markets and due to the level of demands for these goods, he employs some workers temporarily for this purpose. A make-up artist says that, she enjoys the Christmas Festival because this is the time she has lots of customers and time for her business which is good source of income for her (Jude, 2021).

⁵ Dependency ratio can be defined as the ratio of dependent to independent.

Population Explosion

Christianity is completely a European and foreign religion. It was brought to Lagos and to other parts of Nigeria through the influence of the Portuguese missionaries who came to Nigeria through Badagry in Lagos State. The celebration of Christmas Festival is gradually replacing the old traditional festival celebrated in the city of Lagos. Although Christmas is a forcing concept, it has taken its major course in Lagos as a major festival that is celebrated by Christians and non-Christians alike. The attention Christmas Festival creates is quite alarming compared to any other traditional festivals, like Egúngún and Èyò festival. It is believed that, there is no traditional festival that is declared as a public holiday in Lagos State compared to the festival of Christmas.

This is one of the major social vices arising from mega festival which can be regarded as the direct outcome of civilization and commercialization of urban centres. Obviously, the population of Lagos State is so large that when combined with available resources of the country and giving the level of existing technology, it will secure a minimum return per head. This is one of the major social problems arising from commercial and urban centres.

Over population is that population which is above the optimum population. The urban centres are usually populated before the Christmas period and actual day of the Christmas Festival calls for shopping and other purposes with a tot of immigrants from other cities, towns and states. The outcome of increase in the population density could result in. overcrowdings of the area which can build a form of noise pollution, environmental and health hazard. This tends to lead to traffic congestion on the major highway and at every nook and cranny of Lagos. It leads to increase in the rate of crime. Such crimes are armed robbery, prostitution, human trafficking, drug trafficking, advance fee fraud (419), hoodlum, murder, ritual killings and assassination. There is also increase in government expenditures due to the increase in the number of

people in the state, increase in the number of dependents and an increase in taxation is another thing.

The assimilation of these foreign cultures and lifestyles is especially prevalent among the youths who gullibly imitate foreign culture and behaviours, such as in dressing, music, mannerisms and westernization which they become exposed to through electronic devices, such as films, videos, internet browsing, etc. (A.A. Onaolapo, R. M. Ojokuku, B.C. Anene and O.O. Akande, 2006) Lagos is a city of intense energy and vibrant youth eager and ready to stamp their presence on the global map of ideas, music and culture. African cultural values are no longer passed down from one generation to another because they are not preserved in practice. For instance, of recent is when Governor Fashola officially introduced the Lagos Festival of Light which started as early as December 7 and ran all the way to 1st of January, the purpose of this is for countdown to the Christmas Festival and New Year celebration. This is a very old practice done as far back as 1904 in New York. The Festival of light at this period is climaxed in a magical display of fireworks and laser beam.

Economic crisis

One in every three Christian homes in Lagos State would want to celebrate the Christmas to their desires and taste, as parents will want to do everything in their capacities and even beyond to satisfy their children. They also want to involve in the entertainment of visitors which might not necessarily be important at some other times of visit (Olowo, 2022). In a bid to belong, not to feel inferior and to felicitate with others, some people living below the average standard are often propelled to go extra miles to get loans from cooperatives, friends and families. Some few others even go as far as emptying their bank accounts to the minimum balance to spend for Christmas in which they might not be able to recover from such debt after the Christmas celebration.

The period of Christmas comes at a very stressful time of the year, when there is the pressure to buy expensive things. Children admit

they pester their parent (FGD, 2022)s. But, it is terribly sad that we end up leaving parents feeling utterly guilty after Christmas, having desperately tried to make ends meet. while some escalated that, they have never gotten into debt for Christmas ever when they had young children, they got what they could afford for presents, as long as they could put good food on the table, clothes on their backs keep a warm clean home, what more could they want (FGD, 2022).

Most stakeholders in Christmas Festival tend to be carried away with the mood and atmosphere of festival. This is to the extent that most of their times are spent on pleasure, tourism and visitation, without making any positive contributions to the society, especially on the actual day of Christmas celebration. It seems to be a wasteful day in economic perception since the festival day is normally declared as a public holiday. Some youths spend the Christmas holiday in a non-productive manner. They engage themselves in various kinds of partying, exhibiting different youthful exuberant behaviours, and their exposure to criminal and violent behaviours when they go out to mingle with friends and new peers.

There are some adults who take off from work from the beginning of Christmas to the New Year. They believe so much in the spirit of Christmas, while some others feel that, this is a time for them to relax and to carry out some other important assignments, for some, this period must have been adequately prepared for in terms of spending and budget for some few individuals (FGD, 2022).

Increase in the rate of crime

The desire to get-rich-guide syndrome seems to mount pressure on the hearts of most people during the period of Christmas. Various forms of achievements and prospects want to be attained before the end of the year, hence the high ways are overcrowded with lots of road users who are busy going up and down. Many want to get rich and are ready to do this by all means forgetting the facts that, it does not come on a platter of gold. The criminals focus on this

period because of the influx of people coming in and out of Lagos with money and valuables, as they stay at strategic places to strike (FGD, 2022). Therefore, they tend to increase the rate of human rituals, kidnapping and armed robbery on the high ways. They know that people will travel in the city of Lagos. Oftentimes than not, we hear of kidnapping and missing number of children in the environment and in schools who have been accompanied by unknown personalities and strangers in the vicinity and are later found missing.

Poor road management: the use of uncompleted and abandoned roads makes it vulnerable to accidents and emergencies. At such times as Christmas, because of the high rate at which people travel and board commercial vehicles, many young and inexperienced drivers who are unemployed use this means to get a temporal form of employment in driving commercial transports or vehicles at parks and on highways as a means for survival thereby putting the lives of passengers at a great risk.

The Christmas affords many the opportunities of travelling to various parts of the country and beyond as this period is declared a public holiday. Many a high way at Christmas is flaunted by different class of individuals who come in and go out of Lagos for different purposes. The rate of crimes, such like armed robbery attacks, is rampant in the markets, on the streets and on the high ways. Although with the recent development in technology and sensitization of people on how to ensure caution, cashless policy and the introduction of POS machines has contributed to the drastic decrease in the rate of crimes in Lagos. These illicit practices by some have deprived many of their lives and some people who had fallen victims, have learnt not to go on any long distance or shop in the market at Christmas.

Economic Exploitation

Economic exploitation can take various forms, depending on the kind of businesses involved. Bribery and corruption are ways of exploiting the economy. Bribery is the practice of offering money,

or other favours, in order to circumvent ethics in a variety of ways. They tend to exploit the ignorance of market conditions. This is because many people want to visit the market to get one or two hivers in preparation for the Christmas Festival and for the entertainment of visitors. Marketers tend to make more profit this period of Christmas as many new buyers are ignorant of the market investment, consumers in general will suffer, and it may also lead to a deficit balance of payment whereby the government may decide to import more goods in order to counteract the inflationary trend.

Competitions and unhealthy rivalry

The struggle for survival, economic hardship and falling standard of living could call for unhealthy rivalry and competition among individuals or groups. The end of the year is a time when everyone wants to attain one height or the other. Therefore, the society becomes highly competitive for both market sellers and buyers. Achievements that some people could not attain before the end of the year would want to be made visible, hence many are busy looking for means to survive. Besides, the end of the year which collides with the festival of Christmas comes at a time when there are lots of expenses and outstanding bills to be paid. All these factors make the city of Lagos prone to unhealthy rivalries and competitions. The need for money at this time gives room for various forms of unethical business practices of various kinds in Lagos State, such as child trafficking, armed robbery attacks, forgeries, illicit wading and money rituals that are common in the

⁶ Cash less policies is an act passed into law first in Lagos by Central Bank of Nigeria to regulate the inflow and outflow of cash in the society, this also serves as a checkmate on any transaction that are beyond its stipulated daily limits for any fraudulence.

⁷ The Point of Sale machine is a recent innovation that allows transaction to be carried out between the buyer and the seller without using the physical cash. It involves online business transaction or the use of ATM cards at the point of payment for commodities or services rendered by the seller or services provider.

society as the year runs to the end. All these forms of unhealthy competitions and rivalries tend to affect the economy negatively as they increase death rate, lead to insecurity of lives and property, economic instability and disunity.

Recommendations

There are recommendations and findings, which this research has been able to discover. Some of these are to reinforce the positive implications, while some others are to remedy the negative implications. If put into consideration would enhance subsequent celebration of Christmas Festival.

Re-legalizing of Meetings at Christmas Period Would Yield Development

This is aimed at bringing the entire community into one body with same goals and aims. The various programmes of events could become more organised and packaged whereby educative seminars and symposia are conducted that would benefit every sector of the economy. This will bring about peace and stability in the society at large. Adherents from other religions should be invited for meaningful dialogue. The subject matter of discussion could be from socio-economic view, on how to improve on the standard of living of people, peace and stability, poverty alleviation strategies, unemployment, moral and ethical discussion, on how to empower the people. From the religious perspective, the church should use this period of Christmas celebration in organizing meaningful intra religious, or inter-religious dialogue and also in teaching ethical norms and standards. It is believed that this period is a suitable time because of the mood and purpose for which the festival is being celebrated. Therefore, it is more likely that many people are interested in such discussions that have to do with ways of improving the lives of people and ensuring sustainability of peace. People should not just see the Festival of Christmas from the mere fun of it. They should be able to sit back and do a cross examination of their lives to know if it is worth celebrating as Christians and to also, intensify their

efforts as individuals and group(s) to show love to everyone in their neighbourhood and environs. Such visits should involve giving of alms to the poor and the needy, visiting and giving gifts to those in orphanage homes, hospitals and prison yards.

The recent practice of Lagos counts down and festival of light featured at the period of Christmas in Lagos State shows the green light that there is social and economic advancement in the State. Moving from national to international, therefore, this could be a good forum for enhancing employment generation, business profitability and increase in sales, like fast food, transport, clothing, art and craft, as millions of naira were generated. Therefore, this practice could be emulated by other states as this could help lift many out of unemployment and poverty. On visitation and in the exchange of gifts, people should not see it from the angle of physical and material exchange alone, but should also imbibe good cultural values from other putting them into practice

Improvement on Sensitization on Global E-Payment Solutions and Security services

With the recent advancement in technology, this has brought a corresponding decrease in the rate of crime, such as the introduction of POS ATM cards and other E- transactions alternatives. These measures are safe, convenient and time saving. Electronic payment is a relatively new phenomenon in Nigeria. Most

⁸ POS- point of sale is the place where a retail transaction is completed. It is the point at which a customer makes a payment to the merchant in exchange for goods and service. At the point of sale, the retailer would calculate the amount owed by the customer and provide options for the customer to make payment. The merchant will also normally issue a receipt for the transaction.

⁹ ATM- Automated Teller Machine Card- used for financial payment for purchase of goods or services

E- transact are transactions or financial services made through the internet platforms such as, internet banking, mobile wallets, transfers through Western Union, among others.

transactions in the country are done with cash. This is because cash remains the preferred medium for payment in the country. Poor awareness of e-payment solutions, ignorance, poor banking culture, lack of trust, illiteracy and the love for the status quo have been fingered as responsible for the high volume of cash transactions in Nigeria.

The rate of cash influx at Christmas, and other economic transactions make the period a target for many criminal acts and unwholesome business practices, because of the desire to meeting one need or the other hence some seek various means of getting their wants and needs met. Therefore, there is a need for adequate sensitization of every person to make regular use of these electronic devices. These can be achieved through organizing of seminars and symposia by financial sector, practical demonstrations on the use of these devices, use of media(s) in creating public awareness, through one-on-one discussion with friends and relatives. These are ways which could enhance patronage of these services.

Moreover, there should be continual sustenance and adequate maintenance of these devices so that people readily have access to them when they are needed, such issues resulting in network failure and fluctuations should be worked upon. Unavailability of regular supply of electricity must be resolved, issues relating to fraudulent transactions and disclosure of password secrecy for the authorization of e transactions must be carefully looked into. Government should ensure the mobilization of adequate security officers, like the police, armed forces, military officers and other paramilitary service officials who are able-bodied and willing to work, trained and equipped with security devices at strategic positions. More security personae have to be recruited so that there would not be any lapse as regards shortage of workers on the field. The state government in collaboration with the federal should mobilize more security officials in the communities. These security officials have their own ways of many.

The government on the issue of security of lives and property should try and equip military and paramilitary workers by giving them adequate training on security measures and seminars. More so, when more workers are employed, their duty will become easier and by so doing, the rate of crime and mortality will be reduced while the lives of those that travel on the high way at Christmas will be secured.

The banks also have a crucial role to play at such a period that involves a huge amount of cash flows. Therefore, there is need to encourage means by which customers will feel much secured with their cash when making transactions. For instance, ATM cards must be made readily available for all customers so that this would discourage them from carrying cash everywhere and also the use of POS machine should also be encouraged and made available at various shopping points in the market. In addition, the policy of the government on cashless economy in Lagos must be reinforced and enacted into law with strict prosecution of offenders. This is aimed at ensuring checks and balances on individuals and corporate bodies. It is also an attempt to reduce the rate of cash flow in the economy.

Religious and Moral Norms should be taught and emphasized in every Home and Religious Gatherings.

Religious and moral training should be geared up in homes and increased cohesion of the family must be ensured to facilitate the upbringing of socially responsible citizens in the nation. Religious leaders should make it a point of duty to give their members ethical and scriptural teachings on individual conducts and behaviour in the society. They serve as agents through whom people get moral training; therefore, they should not give room for any form of compromise in their teachings. Many faiths have extensive literatures and legal codes on the accumulation and use of wealth and many businesses that rely on the ethical guidelines, both as a result of the religious beliefs of owners and managers and as a way

of ensuring that their actions meet the otherwise unwritten ethical standards of local communities.

Islam places the highest emphasis on ethical values in all aspects of human life. In Islam, ethics governs all aspects of life. Ethical norms and moral codes discernable from the verses of the Holy Quran and the teachings of the Prophet are numerous. In the Islamic scheme of things, Muslims have to jealously guard their behaviours, deeds, words, thoughts, feelings, and intentions. Islam asks its believers to observe certain norms and moral codes in their family affairs, in dealing with relatives, with neighbours and friends, in their business transactions, in their social affairs and in all spheres of private and public lives. Islam has its own distinctive value-based ethical system for business dealings. It prescribes certain specific guidelines for governing business ethics. It enumerates the general ethical rules of business conducts, identifies ethically desirable forms of business and specific undesirable modes of transactions. The dictates of the Holy Quran and the teachings of the Prophet (sws) serve to set a scale in everybody's mind to distinguish between the lawful and the unlawful means of earning, and to prohibit or disapprove of all things that are either morally wrong or socially unacceptable. Given the nature of Islamic ethical and moral codes, it would be beyond the capacity of one paper to fully comprehend the subject.

Business Stakeholders Serve as Watchdog

Stakeholders in business should serve as watch dog. This goes a long way in monitoring checks and balances on the excesses of others. Policies can be made backed up by disciplinary measures on any person who disobeys the stipulated rules or laws. The standard must not also be compromised as this will go a long a long way in stabilizing the prices of goods and commodities in the market.

Creation of more Avenues for Employment

The government could use this medium to create a stable source of

employment for citizens. An example is the recent introduction of Lagos countdown which serves as a source of income for many citizens in the city of Lagos. This countdown practices featured in the Festival of Light at Christmas in which many became employed. Therefore, the government in subsequent times should find means of initiating other development programmes and activities at this period, which helps to improve the lives of youth and encourages empowerment and development rather than all the money invested on the programme used for wining and dining.

Re-enacting on the Price System and Policy

Effective regulation of price system will go along side with the supply of all commodities, with a special attention during the period of Christmas. This would go a long way in controlling the level of inflation experienced at Christmas. The government could place direct taxes, surplus budget as this will go a long way in reducing the level of money in circulation at this period, and there should also be an increase in the bank rate for commercial banks from borrowing and lending to people.

The use of open market operation by selling securities to commercial banks by the central bank, more money will be taken away from commercial banks and this reduces their lending ability. In addition to checking the activities of hoarders by eliminating the services of middlemen who carry out the atrocious act of hoarding, the government could also appoint ethical officers, who are sometimes called compliance, or business conduct officers, whose role is to check frauds, corruption and scandals that are associated with businesses and social misconducts The church should be the best intermediary between the community and religion. It should seek to implore people to fight back against the over-commercialization of Christmas as it puts extra stress and anxiety on parents.

Improved agricultural schemes and empowerment to farmers

The government should pay more attention to farmers who are not educated by educating and empowering them on the use of mechanized system of farming, and on how to increase agricultural produce. There should be provision for storage facilities to preserve farm produce for different seasons; unlike at Christmas when production tends to decrease with this the empowerment should provide the process for transforming that energy into productive work that accomplishes organizational results (Ikotun, 2004). The government should help to encourage industrialization as this will discourage overreliance on imported goods and unemployment which may cause inflation.

Engaging in Feasible Poverty Alleviation Strategies

Need for government to fashion out workable poverty alleviation programmes that are intended to actually alleviate poverty among the people rather than being mere political propaganda. The individual should learn to keep budget. Keeping good and feasible budget will go a long way to discourage people from spending any how on what is not budgeted for. People should also learn to live by what they have got and avoid getting into debt bondage. Planning is also another important point, as this helps to keep good budget and guides the way we spend money. The individual should always examine himself to know, if he is leaving by good example and if his life is also worthy of celebration.

To ameliorate the impact of population pressure on the natural environments, we need better planning of urban centres, provide a real sense of community living with good infrastructural facilities, adequate open space for recreation like making temporary recreational centres available in all the local governments at Christmas. This will go a long way in reducing the risk of families going on a long distance to make use of the few recreational facilities available. There must be maintenance of the existing structures. Some of these structures are defaced already but are also needed to minimise discrepancies between housing for the rich and

the poor. In Nigeria with the coming of the British, their religion and culture, the Christian Festival of Christmas has become dominant and nationally pervasive as Christianity spreads to different parts of the country. Christmas season marks the end of the year with the festivity spreading into and ushering in the New Year. Therefore, the assimilation of western cultures and values is gradually putting away our traditional values, hence programmes should be organised and reinterpreted in our local dialects and traditions that depict the celebration of Christmas. By this, memories and other traditions could still be preserved for the future.

Provision for Alternative Means of Transportation

There should be the provision for an alternative means for people to be able to go out. Since the cost of transportation is high at this period coupled with traffic congestions, the government of the state could assist the masses by providing means of subsidy and alternatives to the available limited transport. For example, the railway transportation services should be made readily available for use with some other mobile means of transportations. This would help to limit the restrictions of people who prefer to stay indoor as a result of limited transportation. More so, more traffic wardens and road officials should be employed to ensure compliance with traffic rules by the road users and with this the rate of accidents and unnecessary traffic congestion will be reduced. Also, traffic signs should be mounted at strategic places, to instruct and direct people on road use and traffic instructions.

Conclusion

Christmas is one big festival that binds people from different ethnicities, races, tribes, religious denominations and localities together. The roles and functions which Christmas Festival plays in the socio-economic dimension of Lagos cannot be quantified. The research has been able to explore the area of the origin of Christmas as a big festival that first started in Badagry by the early

missionaries in December 1842 under a tree in the village square and how it has continued to present day. The method of interview that is adopted in the research has made plausible contribution to the research. It has enabled the researcher to explore on a wide range of information on the social and economic implication of Christmas Festival in the city of Lagos. It has been seen from the course of this research the functional perspective of religion which is explored on festival and how it has deeply contributed to the socio economic development of the State. About 90 per cent of those interviewed said it is as if the Christmas Festival should be celebrated at least twice before the end of the year. The socio-economic implications of Christmas festival shown in this paper reveals that, religion is a necessary tool for change and development.

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Chapter

5

**Corporate Governance Quality
and Earnings Management
in Troubled Non-Listed
Companies in Nigeria**

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Abstract

Occurrence and recurrence of accounting scandals and business failures across the globe have brought about renewed interest in earnings, management, and corporate governance quality research among scholars, analysts, and practitioners. In Nigeria, the lingering issue of bank loan defaulters has paved way for the need to investigate the quality of corporate governance in troubled, non-listed companies. Using Slovin 1960 sampling size formula, 80 troubled, non-listed companies were selected for the study from the list of 98 debtors of Asset Management Corporation of Nigeria (AMCON). Responses obtained from the participants of the study were subjected to descriptive and inferential statistical analyses. The descriptive statistics revealed executive and non-executive directors' imbalance, weakness in the presence of financial experts on the board and gender imbalance. Weaknesses in the independence of audit committee and functioning of corporate governance committee were also observed. Further findings from regression analysis revealed weak negative relationship between corporate governance quality and earnings management. The study concluded that corporate governance quality in troubled, non-listed companies in Nigeria is very weak and needs to be enhanced. Consequently, the study recommended active monitoring of compliance with the provisions of the Code of Corporate Governance 2018 formulated by the Financial Reporting Council of Nigeria (FRC) to curb fraudulent earnings management practices among non-listed companies in the private sector of the economy.

Keywords: Audit committee independence, board independence, change of accounting policies, real earnings management.

1.0 Introduction

Research in earnings management has continued to receive considerable attention among academics, analysts and regulators due to the increase in the wave of corporate scandals across the

world. These scandals could possibly hinder the reliability and credibility of financial statements. Within the last twenty years, several shocking corporate scandals occurred around the world. Tutino and Merlo (2019) observe that in 2002, Worldcom in the United States (US) inflated its assets by 11 billion dollars while Satyam in India boosted its revenues by 1.5 billion dollars in 2009. Fraudulent activities and financial irregularities might also be responsible for the collapse of companies such as Dynergy and China Medical Technologies in 2012 and Banco Espirito Santo in 2014. In Nigeria, Chukwunedu and Okafor, (2011) recorded that Cadbury Nigeria Plc. overstated its assets by 13 billion naira and had to adjust its accounts to reflect an operating loss of 2 billion naira in the year 2006.

Though, earnings management may not be harmful but when it becomes aggressive, most especially in troubled companies, it should be of particular interest to all stakeholders that rely on firm's annual financial statements to make economic decisions. A troubled firm may become financially distressed when it is unable to settle its debt obligations. In such cases, corporate managers may resort to earnings management to hide the actual financial performance of the company. Bisogno and De-Luca (2015) documented that the management of non-listed firms in financial distress manipulate their financial statements to reflect a better financial performance for the purpose of obtaining bank loans.

Previous studies (Boachie & Mensah, 2022; Orazalin, 2020; Shahroor & Ismail, 2022; Sun & Al-Farooque, 2018) have focused on corporate governance as a potent measure to constrain earnings management in quoted companies in both advanced and developing economies. For instance, Abbadi, Hijazi & Al-Rahahleh (2016) observed that corporate governance quality has increased over time among Jordanian listed companies. Contrarily, the research on the effect of corporate governance on earnings management among non-listed companies has received less attention. However, private companies are less monitored by regulatory bodies, so they may be engaging in earnings

management more than public companies that are more on the searchlight of the regulators. Therefore, there is a need for researchers to pay more attention to the influence of corporate governance quality on earnings management in non-listed companies in Nigeria.

2.0 Literature Review

2.1 Conceptual Review

Earning refers to the “net income” of a profit-making organisation. It is one of the most significant items on the financial statements. The present value of future earnings of a firm is equivalent to the theoretical value of the firm's stock. Hence, an increase in earnings represents an increase in firm value while a decrease in earnings signifies a decrease in firm value. Given the significance of earnings, the management of companies can be perceived to be having special interest in the manner in which earnings are reported in corporate financial statements. Consequently, the company management may exercise their discretion in making accounting choices that will enable them to achieve some pre-determined corporate financial goals. These discretionary choices lead to the concept of earnings management.

Corporate governance can be described as a system by which companies are directed and controlled. Issues arise on corporate governance when there is a separation of ownership from the control of the company. As a result of the conflict of interest, the directors may run the company in a way to maximize their interest at the expense of other stakeholders. Because of the statutory powers conferred on directors to run the affairs of the organisation and lack of shareholders activism in developing economies, the shareholders might not be able to prevent the directors from the opportunistic behaviour. This situation calls for the establishment of a viable board of directors. The board of directors has extensive powers for controlling the company and ought to be accountable to the shareholders in respect of the way they are running the affairs of the company.

2.2 Theoretical Review

Among the theories that have been explored to study corporate governance; agency theory, stakeholder theory and signalling theory particularly stand out. Agency theory, propounded by Jensen and Mekling (1976), posits that there is a contractual relationship of principal and agent between shareholders and managers of corporate entity in which the later undertakes to manage and control the affairs of the company of the former on their behalf but that as a result of agency conflict there is a need to have a representative of the shareholders (the board of directors) that will oversee the affairs of the managers in the best interest of the shareholders. On the other hand, the stakeholders' theory, formulated by Freeman (1984), advances that the interest of the shareholders as well as the interest of other relevant stakeholders should be taken into consideration while formulating corporate policies.

However, signalling theory which was propounded by Spence (1964) stated that a job seeker (a signaller) could pass information about his knowledge and experience (signal) to a prospective employer (recipient) through a channel of communication (academic credentials). In corporate settings, the managers can be regarded as the signaller while the financial information which could be subjected to earnings management could be considered as the signal. The recipients are the shareholders that are represented by the board of directors while the channel of communication is the annual financial statements which contain the financial information. Within the context of this study, earnings management is the manipulation of financial information contained in the financial statement while corporate governance quality is referring to the quality of the corporate governance mechanisms put in place by the board of directors.

2.3 Empirical Review

In this study, the empirical review was categorized into studies from the developed economies, the Middle East and the African

countries. In relation to the developed economy, Saona, Muro and San (2018) evaluated the influence of board gender diversity on earnings management practices among a sample of listed companies in some selected European countries. Excluding the companies in the financial sector, a sample of companies from Denmark, Finland, France, Germany, Italy, Norway, Portugal, Spain, Sweden, and United Kingdom were employed for the research. The study spanned a period of eleven years from 2006 to 2016. Endogeneity and heterogeneity problems were addressed by using several panel data techniques. It was found out that board gender balance could mitigate corporate earnings management practices among the listed companies in the European countries investigated. Also, Abdou, Ellelly, Elamer, Hussainey and Yazdifar (2021) examined the relationship between corporate governance and earnings management using a sample of listed British companies. The study explored the conventional regressions and generalized regression neural networks. It was established that board size, board independence and board gender had significant negative effects on corporate earnings management practices.

In a study involving Australia and New Zealand, Sun and Al-Farooque (2018) investigated the corporate earnings management practices before and after the introduction of the corporate governance reforms in the two countries. The study made use of a sample of 3,966 firm-year observations obtained from all the firms listed on Australian Stock Exchange and New Zealand Stock Exchange. The data for study covered a period of six years between the year 2001 and 2006. The study found out that the magnitude of earnings management did not decline after the introduction of the corporate governance reforms. A positive time trend was observed in the entire sample as well as in Australian and New Zealand sub-samples. Additionally, Al-Okaily, Ben-Youssef and Chahine (2020) examined whether corporate governance moderate the relationship between audit quality and earnings management in the United Kingdom listed family firms. The study found out that audit

quality was low in the sampled family firms with a tendency for higher earnings management practices. The study posited further that good corporate governance mechanisms could moderate the relationship between audit quality and earnings management practices in the U.K. listed family firms.

However, Kjarland, Haugdal, Sondergaard and Vagslid (2020) examined the relationship between corporate governance practices and earnings management among a sample of listed companies in Norway. Earnings management was estimated by using modified Jones Model. Corporate governance variables examined include board independence, employees' representation on the board, directors' shares ownership, board activity and audit committee's effectiveness. Data for the study were collected from quarterly financial statements of the sampled companies which covered a period of four years between 2014 and 2017. Means, standard deviations and regression analysis were used for statistical analyses. The study observed that employees' representation and audit committee's effectiveness had negative effects on earnings management while both board independence and directors' share ownership had positive effects.

From the Middle East, Pandey, Pattanayak, and Singh (2021) investigated the effect of corporate governance on both accrual and real earnings management practices among some selected listed firms from India and China. The study made use of samples of new issue firms listed on both the Indian and Chinese stock exchange markets. Feasible Generalized Least Square Regression method was used to analyse the data collected. The study revealed that large board sizes and independent boards had significant negative effects on accrual earnings management practice. The limitation of this study is that it did not consider large-scale non-listed companies. Similarly, Orazalin (2020) examined the nexus among board gender diversity, corporate governance, and earnings management among a sample of listed companies in Kazakhstan. The data for the study were manually collected from the audited financial statements of the selected firms. The data collected

covered a period of seven years between 2010 and 2016. The data collected were subjected to means, correlations and regression analyses. The study observed that board gender diversity and board size had negative influence on earnings management. That is, both gender diversity and board size serve as constraints on earnings management practices. However, variables exclusion was observed in this study because audit committee independence and corporate governance committee's effectiveness were excluded as proxies for corporate governance quality.

In a study from Pakistan, Asghar, Sajjad, Shahzad and Matemilola (2020) appraised the moderating effect of earnings management on the link between corporate governance and firm value on one hand and the relationship between corporate governance and business risk on the other hand. A sample of 71 non-financial firms listed on Pakistan stock exchange market were involved in this study. Earnings management was measured by discretionary accruals while corporate governance was proxied with board size, audit quality and ownership structure. Panel data methodology was explored and the data collected covered a period of 10 years between 2008 and 2017. The secondary data were obtained from the annual financial statements of the sampled firms. The study found out that corporate governance could mitigate unhealthy earning management practices among the managers of the sampled firms. It was found further that corporate governance could eliminate fraud risk that might arise through opportunistic behaviour among managers. However, this study excluded non-listed companies which were considered in the current study. Also, audit committee independence, board expertise, board gender, board independence and corporate governance committee's effectiveness were excluded as measures of corporate governance quality which were explored in this current study.

Shahroor and Ismail (2022) evaluated the impact of corporate governance mechanisms on earnings management practices among a sample of listed national banks in the United Arab Emirate (UAE). Data covering 12 years (2009–2020) were

collected via annual reports of the listed national banks. Data were analyzed using descriptive statistics, correlation analysis, ordinary least squares estimator, generalized least square estimator and panel-corrected standard error estimator. Discretionary accruals were estimated using the adjusted Jones model as suggested by Dechow. The overall findings of the study indicated that audit committee and ownership structure were not effective in mitigating managers' opportunistic earnings management activities in the UAE banking sector. This study was restricted to the banking sector alone but the current research covers all the firms in the sectors of the economy.

Biswas, Bhattacharya, Sadarangani and Jin (2022) examined the influence of corporate governance on earnings management among a sample of listed commercial banks in India. Specifically, the effect of board gender diversity on corporate earnings management was ascertained. Secondary data obtained from the annual reports of 22 publicly traded commercial banks in India were employed. The study covered a period of 10 years from 2010 to 2019. Principal Component Analysis was explored to develop the corporate governance disclosure index. Data analysis involved the use of panel corrected standard error approach. The study established that corporate governance had a significant negative impact on earnings management among listed commercial banks in India. The findings further revealed a positive and significant relationship between board gender diversity and earnings management. This outcome indicated that lack of gender diversity on the board of a bank might increase the risk of harmful earnings management practices among the managers. This study was restricted to the financial sector with particular focus on the banking industry while the current study extended the investigation into the various economic sectors with particular focus on the private limited liability companies.

Tran, Lam and Luu (2020) investigated the impact of corporate governance on earnings management of all Vietnamese listed banks over a period of 5 years between 2015 and 2019. The time

series data collected were analysed by using ordinary least square regression technique. The results of the study showed that board foreign membership and audit committee have negative effects on earnings management. Tang and Chen (2020) examined how market power and industry competition influence the effect of corporate governance on corporate earnings management practices in Taiwan. The study covered a period of twelve years (2003 – 2014). Secondary data for the study were extracted from the annual reports of a sample of companies listed on Taiwan Stock Exchange. The regression results revealed a strong negative effect of corporate governance on earnings management.

From Africa, Boachie and Mensah (2022) investigated the moderating effect of corporate governance quality on the relationship between earnings management and financial performance of some selected listed firms in Anglophone sub-Saharan African Countries. Aggregate disclosures and best-practice were explored as metrics for corporate governance quality. The results of the study supported the prediction of agency theory that adherence to best-practice in corporate governance would serve as a constraint to corporate earnings management practices. The study revealed that the positive effect of earnings management on the financial performance of firms was stronger in the presence of high corporate governance quality. This study did not involve large scale non-listed firms that could contribute significantly to the economic growth of developing countries in Africa. Also, Abousamak and Shahwan (2018) investigated the effect of corporate governance variables on corporate earnings management among a sample of listed companies in Egypt. The study covered a period of 9 years between 2008 and 2016. Corporate governance was measure by a composite index comprising of disclosure and transparency index, board of directors' index, shareholders' rights and investor relations index and ownership and control structure index while earnings management was measured by using discretionary accrual model. The control variables of the study include firm size, leverage, state

ownership, losses, book-market ratio, type of audit report, and year effect. The study explored panel data analysis to regress the practices of earnings management on the corporate governance variables. The results revealed traded-off significant relationships among control variables and earnings management practices.

In Nigeria, Uwuigbe, Peter and Oyeniyi (2014) examined the effects of corporate governance mechanism on earnings management of a sample of 40 listed firms in Nigeria between 2007 and 2011. Findings from the study revealed that board size and board independence had a significant negative impact on earnings management while CEO duality had a significant positive impact on earnings management for the sampled firms in Nigeria. In another study, Bala and Kumai (2015) investigated the relationship between board characteristics and earnings management of listed food and beverages firms in Nigeria. The results from the study revealed an inverse relationship between earnings management and board size and board meetings. Obigbemi, Omolehinwa, Mukoro and Obamiro (2016) examined the role of corporate governance in restraining earnings management practices in Nigeria, employing primary data gathered from the research questionnaire administered to 354 preparers of financial reports in Nigeria. Findings from the study revealed that, with effective corporate governance mechanisms in place, earnings management practices will be reduced to the barest minimum.

Furthermore, Taleatu, Adetula and Iyoha (2020a) examined the effect of upper echelons' personality traits on corporate earnings management among a sample of non-listed companies in Nigeria. The survey study revealed a high level of upward corporate earnings management. In addition, Taleatu *et al* (2020b) revealed significant negative effects of age, tenure, educational level and gender of managers on earnings management among a sample of non-listed companies in Nigeria. Furthermore, Taleatu *et al* (2020c) evaluated the moderating effect of governance quality on the relationship between CFOs' narcissism and corporate earnings

management in Nigeria. The study established an upward earnings management and some level of corporate governance quality moderating effect.

However, firm size and firm leverage were considered as control variables in this study. Previous empirical studies on the relationships between these control variables and earnings management include Ghani, Mohd-Azemi and Puspitasari (2019) and *Abubakar and Oladele (2018)*. Ghani *et al.* (2019) examined the effect of firm characteristics on earnings management practices among technology-based public listed firms in Malaysia. The study revealed a statistically positive relationship between firm size and earnings management practices. *Abubakar and Oladele (2018)* assessed the effects of firm size and audit quality on earning management of quoted oil and gas marketing companies in Nigeria. Contrarily, findings from the study revealed that firm size has no significant effect on earnings management. In a related study, Alareeni (2018) examined the effect of a set of firm-specific characteristics on earnings management practices. The results showed that the company size and leverage have an insignificant impact on earnings management practices in Gulf Cooperation Council countries.

Consequent upon the mixed outcomes and concentration of previous studies on listed companies, the current study investigated the effect of corporate governance quality on earnings management in troubled, non-listed companies in Nigeria by testing the following hypothesis state in null form:

H_0 : Corporate governance quality has no significant effect on earnings management in troubled, non-listed companies in Nigeria.

3.0 Methodology

The study adopted the descriptive research design which involves survey methodology to obtain subjective opinions of respondents on variables of interest in order to draw a conclusion on the entire population. It involved studying samples selected from the population using a structured questionnaire as research instrument

because secondary data of non-listed companies in Nigeria is not readily available. Population of the study consists of 98 non-listed companies described as chronic AMCON debtors as contained in the list of AMCON debtors published by the corporation in 2016 (AMCON, 2016). These debtors cut across all the sectors of the economy. Using Slovin (1960) sampling size formula, 80 non-listed firms were sampled from the population of the study. The computation of the sample size is as shown below:

$$n = N / 1 + Ne^2$$

Where: n = Sample Size; N = Study Population; e = Significant Level
 $n = 98 / 1 + 0.05^2 \times 98 = 98 / 1.2425 = 80$ Firms

Subsequently, stratified sampling technique was adopted to obtain a proportional sample of the troubled, non-listed firms across all the sectors of the economy. This was followed by simple random sampling technique by balloting to select samples from each sector. Primary data were collected by administering a structured questionnaire to some Financial Officers in each of the selected troubled, non-listed companies. Referral approach was adopted to avoid resistance from the respondents that might not want to give information about their companies to outsiders. Section A of the questionnaire covers the items on firm attributes namely profitability, firm size and firm leverage. Section B contains the self-developed corporate governance quality index derived from code of corporate governance for public companies in Nigeria. Section C comprises the items involving change of accounting methods and real operating activities explored for earnings management purposes as adapted from the study of King (2015). The questionnaire was administered on two hundred and forty (240) financial officers. Out of two hundred and forty (240) copies of questionnaire administered, two hundred and nineteen (219) copies were returned. Fifteen (15) copies were not completely filled and were excluded from data analysis. Two hundred and four (204) copies of the questionnaire were subsequently used for data analysis. Thus, a response rate of 85.00% was recorded.

Confirmatory factor analysis (CFA) was conducted to ascertain the validity and reliability of the research instrument with the aid of AMOS SPSS. Biggs, Brough, and Barbour (2014) specified the benchmarks for CFA factor loading, composite reliability and average variance extracted estimates (AVE) as a minimum of 0.70, 0.80 and 0.50 respectively. However, it was observed that the factor CFA factor loadings exceeded the minimum 0.70 benchmark while composite reliability and average variance extracted estimates (AVE) of all the constructs were also above 0.80 and 0.50 minimum benchmarks respectively. The regression model of the study was adapted from the study of Abbadi *et al* (2016) by replacing accrual quality with earning management as a combined data of change of accounting policies and real earnings management while firm size and financial leverage were included as control variables.

Model:

$$EM_{CAM, REM} = \alpha_0 + \alpha_1 CGQ + \alpha_2 FSIZE + \alpha_3 FLEV + \varepsilon \quad (1)$$

Where: EM - Earnings management (CAM & REM); CAM – Change of accounting policies (King, 2015); REM – Real earnings management (King, 2015); CGQ – Corporate governance quality index (Self-developed from the provisions of the Financial Reporting Council of Nigeria Code of Corporate Governance 2018); FSIZE – Firm size (small, medium or large); FLEV – Firm leverage (low, moderate or high); α_0 – Intercept; α_1 , α_2 , α_3 – Coefficients; ε – Error term

4.0 Results and Discussion

Data analysis includes descriptive statistics and hypothesis testing. Descriptive statistics involves computation of means of responses on germane corporate governance issues in the sampled companies. Hypothesis of the study was tested with simple linear regression technique.

4.1 Descriptive Statistics

Descriptive statistics revealed a high-level possibility of earnings management (Mean: Change of Accounting Methods = 3.71, Min. = 1.00, Max. = 5.00; Real Earnings Management = 3.91, Min. = 1.00, Max. = 5.00; Earnings Management = 3.81, Min. = 1.00, Max. = 5.00) in the sampled, non-listed companies. It further revealed a weak corporate governance quality (Mean = 2.03; Min. = 1.00; Max. = 5.00), which was obtained as a mean of all the five statements used to represent corporate governance as shown in Table 1. These outcomes suggest that weak corporate governance may be associated with high possibility of earnings management. The descriptive statistics showed further that the control variables – firm size and firm leverage have mean values of 3.27 (Min. = 1.00, Max. = 5.00) and 3.42 (Min. = 1.00, Max. = 5.00) respectively, suggesting that the sampled non-listed companies are of medium size and are moderately leveraged.

Table 1: Descriptive Statistics

Variables	Min	Max	Mean	Std. Deviation
Change of Accounting Methods	1	5	3.71	0.83767
Real Earnings Management	1	5	3.91	0.95906
Earnings Management	1	5	3.81	0.89937
Executive and non-executive directors' balance (Board independence)	1	5	1.87	0.93742
Board expertise	1	5	2.15	0.96169
Board gender balance	1	5	1.92	0.78917
Audit committee independence	1	5	2.22	0.98784
Functional corporate governance committee	1	5	2.01	0.77818
Corporate Governance Quality	1	5	2.03	0.89086
Firm Size	1	5	3.27	1.20364
Firm Leverage	1	5	3.42	1.32210

Source: Author's Computation (2022)

4.2 Results of Regression Analysis

The hypothesis of the study was tested with multiple regression analysis. First, multicollinearity that may be present among the explanatory variables was examined with variance inflation factor (VIF) and tolerance value. As displayed in Table 2, all the VIFs are less than 3 while all the tolerance values are greater than 0.4. It has

been observed that VIF that is less than 10 (Belsely, 1991; Field, 2000) and tolerance value that is greater than 0.2 (Mernard, 1993) are indicators of no multicollinearity problem among the explanatory variables. Therefore, the outcomes of the multiple regression analysis can be interpreted with high degree of confidence.

Table 2: Multicollinearity Tests

Independent Variables	VIF	Tolerance Value
CGQ	2.153	.425
FSIZE	2.235	.455
LEV	2.575	.478

Source: Author's Computation (2022)

The regression outputs are presented in Table 3. The model summary shows that corporate governance quality has a significant relationship with earnings management ($R = 0.768$). The model also shows the R^2 of 0.590 (59.0%). This is an indication that 59.0% of the variance in earnings management can be explained by the variance in corporate governance quality. This result suggests that significant relationship exist between corporate governance quality and earnings management. The implication of this is that, a unit increase in corporate governance quality will lead to a significant change in earnings management.

Table 3: Regression Outputs

Parameter	Model Outputs
R	0.768
R Square	0.590
Adjusted R Square	0.581
F- Statistics	97.195 (0.002)
Regression Coefficients:	
CGQ	-0.149 (0.056)
FSIZE	0.643 (0.000)
LEV	0.103(0.195)

Source: Author's Computation (2022)

The fitness of the model can be explained with F-ratio in Table 3 above. Field (2000) advanced that a good model should have a large F-value. In this study, F value is 97.195 which is significant at $p < 0.05$. Therefore, the F-Test is statistically significant and conclusion can be drawn that the fitness of the model is good.

Moreover, the coefficients of the model and the t-value are also shown in Table 3. The regression coefficients reflected that the control variables; firm size has positive significant relationship with earnings management ($\beta = .525$, $P < .01$, $\text{Sig} = .000$) and firm leverage has positive but non-significant relationship with earnings management ($\beta = .087$, $P > .05$, $\text{Sig} = .195$). These findings imply that the larger the firm size, the higher the earnings management while the influence of firm leverage remains unclear. However, it was discovered from the co-efficient table that corporate governance quality has weak negative relationship with earnings management ($\beta = -.136$, $P < .10$, $\text{Sig} = .056$). This outcome suggests that there is a need to strengthen corporate governance in non-listed companies in Nigeria. Based on this finding, the null hypothesis was accepted and the alternative hypothesis was rejected. It can therefore be inferred that corporate governance quality has weak influence on earnings management in troubled, non-listed companies in Nigeria.

The model of the study can now be redefined as shown below:

EM

$$\text{CAM,REM} = 9.103 - 0.149\text{CGQ} + 0.643\text{FSIZE} + 0.103\text{FLEV} \quad (2)$$

4.3 Discussion of Results

The outcome of this study derived support from the findings of Abdou et al (2021) that board size, board independence and board gender had significant negative effects on corporate earnings management practices. Further support was derived from the findings of Pandey et al (2021) that large board sizes and independent boards had significant negative effects on accrual

earnings management practice and Soana et al (2018) that board gender balance could mitigate corporate earnings management practices. Our outcome also agreed with the findings in the study of Orazalin (2020) that board gender diversity and board size had negative influence on earnings management and Asghar (2020) that corporate governance could mitigate unhealthy earning management practices among the managers of the sampled firms. Our finding was also supported by some other studies such as Bala and Kumai (2015) which revealed an inverse relationship between earnings management and board size and board meetings; Obigbemi et al (2016) which documented that, with effective corporate governance mechanisms in place, earnings management practices will be reduced to the barest minimum; Taleatu *et al* (2020c) which established that corporate governance quality exerted some level of moderating effect on the relationship between earnings management and managers' personality traits and Uwuigbe et al (2014) that board size and board independence had a significant negative impact on earnings management.

However, our outcome is contrary to the findings of Sun and Al-Farooque (2018) that observed a positive time trend in the entire sample as well as in Australian and New Zealand sub-samples. Also, our outcome was not supported by the study of Kjarland *et al* (2020) which observed that both board independence and directors' share ownership have positive effects on earnings management. Similarly, our result was not in agreement with the Biswas (2022) revealed a positive and significant relationship between board gender diversity and earnings management and Tran et al (2020) which revealed a strong negative effect of corporate governance on earnings management possibly because those studies focused on quoted companies while the current study focused on non-listed companies.

5.0 Conclusion and Recommendations

The main objective of this study is to examine the relationship between corporate governance quality and earnings management

in troubled, non-listed companies in Nigeria. The study observed high level of earnings management in the sampled companies. The outcome of the study also revealed weak negative relationship between corporate governance quality and earnings management. We concluded that corporate governance quality has a weak influence on earnings management in troubled, non-listed companies in Nigeria.

Consequently, the study recommended active monitoring of the compliance of non-listed companies in Nigeria with the provisions of the Code of Corporate Governance 2018 formulated by the Financial Reporting Council of Nigeria (FRC) to curb fraudulent earnings management practices in the private sector. Moreover, there are significant numbers of foreign, non-listed companies in important sectors such as oil and gas, aviation, telecommunication among others in Nigeria; future studies may make these private foreign companies subjects of observation in order to extend the current study.

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Chapter

6

**Appropriating Talent
and Skills in the
Music Artistry
of the Yorùbá People,
South West, Nigeria**

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Abstract

The two concepts, talent and skill, as applicable to the composition process and performance delivery of the Yorùbá people will be explored in this paper. The paper intends to critically examine the correlation and the imbalance of these two words in the daily engagement of the peoples' musical activities. Focus will be on how the two words interplay in the process of skill acquisition, knowledge appropriation, transfer and development in the discharge of musical art in Yorùbá land. The paper is descriptive in nature. Data for the paper were collated over 3 years period when I interacted with drummers, performers and singer across the 5 states of Oyo, Osun, Ogun, Lagos and Ekiti. The methods adopted in collating data are observation, unstructured interview while library sources were also used to source the secondary data. The paper recommends further work in this regard, just as this methodology of knowledge acquisition that has survived the agelong Yorùbá tradition should be considered for an improved entrepreneurship culture.

Keywords: Composition, Performance, skills, talent, pedagogy

Introduction

Fernand Gobet (2013) in his paper on expertise vs talent had a table which he titled “Extraordinary performance”, herein this table, Gobet concludes that the research on extraordinary performance is highly polarized. According to him “on the one hand, we have the tradition of research based on the study of “expertise” which emphasizes practice. On the other hand, we have the tradition of research based on the study of “talent”, which focusses on innate talent” (75). Gobet also classifies the two words as innate and acquired. Innate been inborn and it amounts to talent which the Yorùbá call *Èbùn Amú tòrun wáyé* and Acquired skills, *Ìṣe Àdáyékó*. The interrelations of these concepts as artistic principles form the basis of this essay. The two concepts which have been discussed thoroughly as the fundamental philosophy of creativity

and its many processes in Yorùbá land will be interrogated in this essay. In doing this, the Yorùbá music artistry will be employed. This will involve the Yorùbá musical arts in all forms- oral-instrumental- solo and ensemble. It will also try to scrutinize it with the art of music performance and processes of music composition. These two artistic procedures (composition and performance) are inseparable in Yorùbá musical arts and by extension, Africa. In both vocal and instrument music, there exist a thin and almost non-existence line between the composer and performer. This is in disconformity with what operates in the Western world where a composer is a total artist, independent of the performer. A European composer can sit in the belly of the theater, listen to his works being performed. In the traditional Africa, Yorùbá land in specific, a musical performance encompasses both composer and the performer, as far as Yorùbá traditional music is concern. The performer in this case can be vocalist, instrumentalist or dancer. (The three can also be combined in an art). Another major disparity between the European and the African in terms of this definition is that the concept of music composer in Traditional Yorùbá music is more communal than individual. It is also important to say the two concepts-performer and composer will be scrutinized both as colonial terms in this paper since the term composer is alien to Yorùbá musical tradition. I shall try to search for Yorùbá equivalent word for the two words and situate the usage in the context of musical performance of the pre and post-colonial era. In Yorùbá land, just like other related ethnics groups across Africa, the process of artistic creation is intriguing and complex. This process was defined in Olaníyan (2011) as “Musical creativity in Yorùbá depends on the conscious action of the creative artist, based on a thorough acquisition of performance skills. Dùndún music compositions for religious ceremonies are in certain order which follows a musical sequence of ideas based on the procedure of the event” (679). In this thesis, Olaníyan identified two important processes of composition which are; acquisition of the

necessary skills and the dictates of the convention. These two are interwoven and complementary.

The Yorùbá people are organized in network of villages, towns and kingdoms, headed by an *Oba* (king) or *Baálè* (chief). With the King's official residence in the center of the city and the King's market opposite it. The king's official residence is called *Ààfin*. Oba's court is inherent in his *Ààfin*. This is where he reigns and adjudicates over his people (Fọlárànmí, 2017; 179). The emergence of colonialization, civilization and urbanization created a shift in the cultural values and orientation of the people, nevertheless the institutions are still surviving, though with dwindling fortunes. The organization of Yorùbá society reflects in the peoples' musical art and its formations which are crucial to the creative processes. Working in close contact with the *Oba* are the chiefs (*Ìjòyè*). The chiefs in most instance is of two categories. The political arm and the military arm. However, there is a third which religion influenced and they are passive actors. Here, we have the chief priest, called *Àràbà* in the *Ọyó* speaking area of Yorùbá land, *Olóriawo* in the Eastern Yorùbá states of Ekiti, Ondo and Osun. In this religion arm of the town administration are still other classes of chief, priest, devotees, initiates like the *Ogbóni* in the Ijebu and *Ègbá* axis of Yorùbá land, *Òsùgbó* in eastern part of the Yorùbá states. The *Ogbóni* or the *Òsùgbó* whatever the case may form the executive body with the King in the town. They enforce the law. All these point to societal stratification in Yorùbá. Stratification is said to be an essential in town administration not only in Africa but a common phenomenon in human habitations. (Adéníran A & Fajóbí T.2017: 619). The duo of Adeniran and Fájóbí (ibid) state further that stratification systems are built on a variety of social class, race gender, birth or age, education, TALENTS, and marriage or divorce status. (Emphasis mine).

Societal stratification in Yorùbá land is not exclusive or limited to the royalty or the leadership of the town. All Yorùbá settlements are stratified into segments based on one factor or the other. Some strata are based on occupation, religion, crafts, arts and so on. It is

not uncommon to have *Ilé Olóri awo*, (the compound of the leaders of the diviners, *Ilé lágbaà* (compound of the leaders of the masquerade cult) *Ilé Àgbèdè*, (compound of the blacksmith,) *Ilé Àyàn* (Compound of the Àyàn) Àyàn in Yorùbá land is believed to be the god of drums. Of importance to this paper is *Ile Àyàn*. *Ile Àyàn* or *Ilé onilù* houses the head of the drummers in the town (*Olóri onilù*). The primal criteria for attaining this status is basically talent while others criteria, like experience, expertise and age, may follow. Whoever is selected for the position of *Olóri onilù* is believed to be a “talented” drummer. The word talent in Yorùbá connotes extraordinary. A talented head-drummer is one with incredible skills of drumming. It is important to note that while talent is the first consideration in the selection of the leadership of drummer, oracular consultation is yet another. This in strict adherence to the religious belief of the people. However, what is certain here is that no one will be presented for oracular ratification if he has not passed through the talent challenge. While it is taken for granted that those who are Àyàn or offspring of Àyàn are talented drummers, the household of Àyàn ascribe more tasks to the status. Being born into an Àyàn family is not enough to be admitted into the talented clan. It is important having fulfilled the obligations as prescribed by the society. There are laid down rituals, indoctrination protocols that are involved for a scion of Àyàn to fully attain the status of *Olóri onilù*. Apprenticeship is one of such. A new born into the Àyàn family, for instance, is welcomed with sacrifice. On the 8th day of delivery, *Gúdùgúdù* which is the totemic drum of the ensemble is venerated. Items used in the process of the veneration exercise are fed the baby, sacrificial offering are made to the god of drum, the ancestors, and prayers are made thereafter. This is the primary and most important process of indoctrinating the new born into the Àyàn Family. It is also considered an important process in unveiling the talents inherent in the child. Sacrificial water is poured into Agogo or Aro (the metal gong in the ensemble) and the little baby is fed with the water. This is to grant him or her a sonorous voice in case he or she chooses to

sing and good retentive memories if he chooses to play instrument or recite chants.

The Yorùbá, as said earlier, acknowledge talent, which can be inborn, (*Èbùn Àmútòrunwáyé*) or earthly acquired. (*Èbùn Adáyékó*). The word *èbùn*, in Yoruba land literarily means gift. However, in the concept of usage herein, it refers to talent. As put by the dictionary of the Yorùbá language, (1913; p 147) *talent* means *èbùn Olórun*. (Talent endowed by God) *Àmútòrunwáyé* in several instances infer inherited by virtue of, family tree, birth place or lineage and not by association. *Adáyékó* is based largely on skills acquisition. *Adáyékó* may be induced by interest, circumstances or, and compulsion. The *Ifá* oracle can compel a man or woman to learn a trade. The community, the family, the social group (s) one associates may influence the skills one acquires. *Ifá* (Oracle) is said to have been endowed with the secret of knowledge. *Ifá* as defined by Adégbidín O (2017: 364) “is a system of geomancy, one of the divinatory techniques used by the Yorùbá to gain knowledge of their complex cosmos and understand the intellectual configuration on the human universe” the Yorùbá call her *Eléri Ìpín*. (the one who witnessed the moment destiny was apportioned). *Ifá* may also determine the choice of skill a Yorùbá an acquires. However, in the case of *Àmútòrunwáyé*, the Yorùbá still mandate training as a prerequisite to knowledge acquisition. A person born in the lineage of *Àyàn* for instance, who has undergone all the necessary rites is still enlisted for apprenticeship. Although the process of skill acquisition is generally informal, the mandate is to serve under a master drummer or musician to pass the latent test of musicianship. The process becomes informal because the period of tutorship is spent with either his father, brother or any of his family members. There is no formal engagement involved. Learning takes place as he undergoes his normal daily routines. According to Le Roy as quoted by Nixon et al (2003: 52) 'the music-making results from certain attitudes, and ways of thinking about the world. A musician consciousness, in other words, is a constellation of

sensory information, feeling and emotions, reasoning, memory, intuition and imagination. Creative individual cannot create in a vacuum, for they necessarily require a social environment in which to find self-realization'.

The Yorùbá has no formal name or a word representative of the term skill. Skill is acknowledged by inference or conduct. The absence of this word does not negate the principles and the process of skills acquisition. As explained by Agawu (2003:2), “the absence of a word in a language does not mean the absence of its concept; nor does it mean the absence of the specific behavior designated by that concept”. The process of skills acquisition in Yorùbá land is elaborately discuss in Abimbola (1976) as quoted by Afọláyán, M. (2017; 757-771). Abimbola while focusing on training of *Ifá* Priest writes:

The training starts by teaching the would-be priest how to use the paraphernalia of the divination system... This is part of the training of the would-be priest does not end until the trainee is able to use the divining chain... after the *Ifá* student has mastered the use of the divination chain, he is introduced to the sacred palm-nuts, that is, *Ikin*. Perhaps the most important part of the work is of the student *Ifá* priest is learning by heart of a number of *ẹṣẹ* from each of the two hundred and fifty-six *Oḍu*... the *ẹṣẹ* is memorized as the steady rate of one per day.... The *ẹṣẹ* is memorized with such great reverence that not a single word is missed. It is considered extremely sacrilegious for anybody to add or subtract anything from the corpus (765)

This process as explicated by Abimbola (ibid) is adopted as the framework for this paper. According to Jímòh Dáre, a lead *Dùndún* drummer in *Òkèmésí Èkìtì*, who served as an informant to me in the course of this research work, the process of becoming a drummer is tedious and cumbersome. Even when one is born as an *Àyàn*, you

are not spared” he said. He acknowledged the innate gift one processes as an *Àyàn* but still dwell on a tortuous journey of apprenticeship which he said can take as long as 10 years. This position was corroborated by Músíbáù Ìdòwú, another *Dùndún* drummer in cultural center *Ìbàdàn*, *Òyó* State, 'it is always taken for granted that being born into an *Àyàn* family confers certain innate drumming qualities on such a person, but we still don't ignore the period of rigorous training and proper indoctrination into the fold of drummers. You start by playing *Konkonkolo*. “*Konkonkolo* is a fixed pitched hourglass drum, replica of *Gángan* of the *Dùndún* family but smaller in size”. After a while and you are adjudged to be consistent in keeping the rhythm, you are moved to play omele *Ìsáájú*. There begin the rigors of drumming. After a period, you are moved to omele *Àtèlé* before you mature enough to handle *Ìyáìlù*. The same process in *Bàtá* ensemble and several other musical ensembles in Yorùbá land. Because you are expected to hold an important rhythmic function, all eye falls on you. (Músíbáù said in an oral interview, 2021).

Writing on the process of skill transfer in Yorùbá land Vidal (2012:19) says

Emphasis was placed on development of good musical ear (*Etí Ìlù*) excellent musical memory (*Ọpọlọ Orin*), keen sense of Aural perception, creative impetus, and improvisational skills.
(Parenthesis mine)

Learning in Yorùbá musical arts could be orally transferred in cases of vocal music and in the cases of instrumental it is majorly aurally transferred. A process of reciting *Èkún Ìyàwó*, (bridal or nuptial chant), *Ìjálá*, (hunter's chant), *Ìrèmòjé*, (Hunter's dirge,) *Ràrà* (Poetry) *Ewì* (another form of oral Poetry) and other types of Yorùbá oral arts required a lot of cognition. The process of knowledge transfer is an art on its own led by the most senior and skillful chanter in any gathering. New learners are attached to an experienced chanter and learning can take a lifelong. In some cases, the memory of a learner is aided by specially prepared

charms, *Oògùn Ísòyè* to aid his or her recollection. There are also myths guiding the process in some Yorùbá towns, in Oto- *Áwòrí*, Lagos State for instance, the *Ìgbè* ensemble, (an ensemble of women royal and princely singers) the women, who, according to Ògúnṣẹ́mí (2020: 101) are the composer, arrangers and performers of music for the king, are required not to adorn head with any gear or decoration while performing. 'it is believed that. the head-adorning with headgear will hinder their recollection of repertoires and distort their performance' (Ògúnṣẹ́mí *ibid*).

The process is slightly different in instrumental music where oral communication is less involved in the discharge of learning instructions. Here, instructions are mostly given aurally. The trainees are expected to pick his pattern by listening to the trend of play. In a dare situation, the trainer play the pattern to the trainee on his own drums and he is expected to take the pattern of from there. Another mode of skill acquisition is through experimentation. This may be seen in both vocal and instrumental music. Experimentation usually follows a process of observation. In Yorùbá land, the process of upbringing of a child dwells more on communal efforts and participation. This is captured in a popular Yorùbá saying *Àjẹ́jì ọwó kan kò gbé rù d'óri* (No strange single hand can uplift a luggage). The community, the social and religion composition of the society help in the formation of the being in the child. It is the society that impresses habits, values, attitude and practices on the child. This is reflective on the process of skills acquisition, tutelage, tutorship in Yorùbá land. It is not uncommon for a child to follow *Egúngún* (masquerade), *Onilù*, (drummers), *Alárinjò* (itinerary artistes) *Pidán pidán* (magicians) and the likes, around from dawn to dusk. In this process, the child observes the arts, learns and inculcates it. At any given opportunity he experiments what he has learnt through demonstration. In this manner some children may exhibit exceptional skills, and his/her special talent is unveiled. The child in this circumstance may not necessarily be an offspring of a special family but just a commoner who the Yorùbá refer to being *Óní èbùn* (he is naturally gifted/

talented/endowed).

The Yorùbá people are religious people. They believe in the existence of one Supreme being, *Olúdùmarè*. To them, *Olúdùmarè* is mightier than being in direct relationship with human beings, so He created legions of Pantheons to be involved directly in the encounters of men. *Olúdùmarè* as defined by Afọláyán, A. (2017:880) is the high deity of the Yorùbá cosmos. The Yorùbá also believe in metaphysics. The Yorùbá philosophy also establishes the existence of any other sphere roaming the universe in control of affairs of humans. The Yorùbá cosmology is occupied by the quad of Supreme being, the gods, the human beings and the ancestors. All these are said to work together to influence the living of man. Yorùbá does not embark on an act or venture in isolation of god, therefore they confer regularly with God through various pantheons and constantly seek counsel from the pantheons and deities to continue to be in good stead with the almighty. This is also involved in the Yorùbá's disposition to talent and skills. Talent as said earlier is an extraordinaire act. It is a usually act whose delivery does not only transcend human comprehension but are uncommon. Therefore, some display of skills and talents are attributed to mystiques, pantheons, mysteries and metaphysical powers. It is not strange to have claims that attribute an artistic action to terrestrial powers and spiritual beings. There is a usual spiritual practice in traditional Yoruba society which is called *Àtẹ̀ṣẹ̀wáyé*. *Àtẹ̀ṣẹ̀wáyé* is the process of consulting Ifá oracle at the birth of a child to determine the preordained plan of God for the child. Whatever the Ifá says, in this instance, is taken as the gospel truth and guided jealously by the parents of the child. As a fact, the only people involved in this process are the parents. The intriguing thing in this circumstance is that the physical realization of the prophesy of Ifá is left with the parent. Therefore, when, in the process of undertaking *Àtẹ̀ṣẹ̀wáyé*, it is revealed, for instance, that the child will be a talented drummer or musician, the parents enlist her or her for skills acquisition... They see the celestial conferment of talent on the child not as a ruse but as being inadequate and

unrealizable until required skills are acquired.

There are several claims of artist who attributes skills to divine visitation or encounter. This was explained in Vidal 2012 thus;
during the annual public dancing by the *Yemoja* group of the *Gèlèdè* guild in Lagos, it is not uncommon to find the *Òrìṣà* descending on a number of masked dancers. The appearance of the divinities through the medium of the dancer is known as *gígùn* (possession by *Òrìṣà*). The people began to shout *Òrìṣà gun un* (The god has taken possession of him today). The possessed dancer is then surrounded by a number of *atòkùn* who would hold him down firmly while at the same time he would try to break loose to continue dancing... Sometimes the drumming is stopped to allow the *Òrìṣà* to depart (p.196).

During this numinous encounter, extra-ordinary power can be transferred to the possessed and began to display incredible prowess in drumming, singing or dancing. In some cases, this encounter is said to have taken place in solitary places, in the dream or seclusion. In one of my field trips to *Ilé ifè* (2021), I spoke with a drummer *Àjàyí Bímboḷá*. He said anytime he is facing a depreciation of skills and downturn in patronage, he results to consults *Ifá* and in all the times *Ifá* had insisted he worships *Àyàn*, 'Immediately I do that I am restored to normalcy'. *Àyàn* is the Yorùbá god of drums. *Àjàyí* goes further saying 'on so many occasions, my brother who plies his drumming art in Abeokuta had returned home to venerate *Àyàn* and undergo special spiritual cleanse to repossess his waning skills and improve his economic fortunes'. (Oral Interview, 2021)

In an oral interview (2023) with *Kèhìndé Fáshípè*, who also served as a resource person to me in the course of this research, while underscoring the influence of the unknown in the process of skill

transfer, says Skills doesn't have to be compulsorily learnt from someone, if you are the one God gave the work of art to, you are the copyright owner, you are the one who should be able to teach others how to do it right so you should be very skillful before you can do that. I used to have a brother, Gbóyèga of a blessed memory. (The first son of my parents). This my brother at age 6 made a guitar by himself with tread, wood, nails and iron sheets. He started with a 4-string guitar and after some years, he saw a picture of a real guitar and improved on his creativity to make a better 6 string guitar. He used to play his guitar and all of us would sing to it. It used to be very melodious, beautiful music and fun. One day, some missionaries came to minister music in our church at Iwo, Òsun State. These 2 guys came from ECWA Church Ìgbàjà in Kwara state. They came with an acoustic guitar and after the service, came to the mission house for refreshment; my father was the pastor of the church. We were all amazed to see a real guitar for the first time. It looked so beautiful and very big, different from my brother's handmade guitar. As one of them put the guitar resting on the wall, my brother approached him and asked if he could see the guitar. The man reluctantly asked him if he could play. My brother ran inside to bring his hand made guitar and they both laughed. The man looked at it and asked my brother to play his guitar, as he was playing they were both amazed and asked him, who taught him how to play? We all replied in unison that he taught himself. He gave his guitar to my brother and he started playing Chord C, F and G7 while the men opened their mouths in amazement. They looked at my brother's guitar and discovered that it was correctly tuned and they asked again. Have you ever handled a real guitar before? He told them that that was the first time we have ever seen a real guitar before. The man asked him: how did you know how to tune a guitar? My brother replied that he used to listen to music most especially music with guitar accompaniments. Over the years, he was using his ears to determine what could be the right tuning for each string based on whatever he has heard. The men did not go back with their guitar that day, they gave it to my brother. Kehinde

as a Christian attributed the incredible gift to God. It could have been any other god if he were to be of other religion.

Conclusion

This paper sets out to interrogate the concept of talent and skills in the Yorùbá music artistry. The aim is to, expatiate on the Yorùbá process of knowledge acquisition and skill transfer and propose such as a model for possible adoption in the bid to improve on the educational standard. The paper acknowledged the existence of talent as a gift from God but also see hereditary as a factor in acquiring this gift. Notwithstanding, training is firmly stated as a prerequisite for attainment of greatness even when talent from God is undeniable. This has emphasized hard work, dedication and commitment as a prerequisite to success. A virtue that is lacking in the country of today. The paper re-echoes what value amounts to in the sub-consciousness of the Yorùbá people. The paper also infuses religion, faith and belief factor which actually established the non-compromising status of mystics, faith, supernatural in the affairs of men.

These three factors gift, as represented by talent, skills, as informed by hard work dedication and diligence and lastly the God factor are impetus for growth but elusive in the affairs of the youth of today.

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Chapter

7

**A Historical and Musicological
Study of Oge Amaenu Ensemble
of Ugwulangwu Traditional
Society in Igbo Culture**

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Abstract

This paper examines the significance of Oge Amaenu ensemble to Ugwulangwu traditional society, with special insight into its dynamic nature in accordance with changes in the society. The study is a qualitative one, carried out within the framework of exploring literature, oral interview and direct participant observation. The concern of this paper is on the incessant dumping of our rich cultural heritage as a result of effect of colonialism. Consequently, it brought to limelight, the rich African cultural heritage and African music techniques employed in the ensemble, Musical instrument construction method, Playing techniques and the organisational structure of the ensemble. Melo-rhythmic features that characterised greater number of instruments of the ensemble were notated and extensively discussed. The paper recommends further research on the role of the ensemble to the longevity enjoyed by the practitioners.

Keywords: History, Philosophy, Culture, Music.

Introduction

Ugwulangwu is one of the largest communities in Ohaozara local government area of Ebonyi State, Southeast Nigeria. Her visual splendours are a feast of endless variety, horizon-touched grasslands, seasonally snow-capped mountains, rain forests, jungles and green rice farms, the rich, bright colours of the people's every day clothes and ceremonial garments weave together a magnificent scene. They are enriched with diverse musical culture coupled with dramatic and poetic values. Their cultural heritage, ranges from “moveable cultural objects (works of arts), immovable cultural objects (monuments and sites), expressive activities (language, music, dance and drama) as well as intangible customs and traditions such as proverbs, rituals and intellectual norms” (Okpoko et. al 2002: 3).

Okpoko et. al (2002) further stated that:

On a broad base, culture as a sustained pattern of behavior in Africa

can be seen as the creative expression of society's way of life which embraces such aspects of social structure as the arts and crafts, religion, kinship and politics, economy and the social value system of the people. (3)

Culture, history and philosophy are inevitable when discussing the musical practices of any ethnic group in Africa. Therefore, this study is to explore the *Oge-Amaenu* ensemble of the Ugwulangwu people in terms of musicological features, African music techniques, functions, context and the complex interplay of culture, history, philosophy and music in every-day life of the people.

Ugwulangwu traditional society shares common boundaries with Okposi, Onicha, Oshiri, Ezza and Ukawu communities in Ohaozara local government area of Ebonyi state, Southeast, Nigeria. The founding of the community can be traced to one "Ezeke Una". History has it that Ezeke Una has many children with Ezeoke Chima and Ezza as the first and the last born respectively. The original place of abode of Ezeke Una is today known as Ezza, occupied by his last born as a result of rebellious act of the first born, which led to his being banished by his father. The banishment enabled him to move to a land of scenic beauty, full of opportunities – a veritable dream land. He occupied and named the newly discovered land Ugwulangwu. He got married and had children, two of which were Umokocha and Nnamoke. Both of them also got married multiplied and grew into hamlets known today as Ufuotaru - Umokocha and Mgbom-eze - Nnamoke. The aforementioned are the occupants of the present day Ugwulangwu. The major occupations of the Ugwulangwu people are farming and palm wine tapping.

The musical practice of the Ugwulangwu people hovers within the circle of their social/cultural life. This confirms Warren's (1970:3) opinion that "day-to-day life without music is unthinkable in African society" and Olaleye's (2012:3) assertion that "in Yoruba culture, music is a symbolic art through which other cultural practices are expressed". These cultural practices include

ceremonies, festivals, religious and ritual practices of the ethnic people. Traditional music is the very music type that has its root in the culture and everyday life of the people. Ekwueme in Olaleye (2012), speaking on traditional music stated that:

Traditional music in its unadulterated state thrived most lusciously in the Nigerian society....it thrives in continuity as age-old traditions and practices handed down from generation past are today maintained and sustained in similar if not exact form and style as they have been from time immemorial. (p.3)

In support of Ekwueme's assertion, Akpabot, (1998:62) and Oikelome (2001:82) confirm that it is an oral tradition handed down by our fathers through the ages. Traditional music in Nigeria – or indigenous music as it's sometimes called – is the musical practice found in the local villages. Its origin dates back to pre-colonial era in Nigerian history. It has been passed on orally from generation to generation till date; it has continued to play its function in today's cultural activities and the development of art music in Nigeria. “In all the societies of the world, musical practices, like other forms of artistic expression represent an integral part of the total cultural fabric of the people” (Omojola 2002: 2). He also argued that “music, as a product of human mind cannot but reflect other aspects of the human thought processes” (p.2). This is true of the Ugwulangwu people because their traditional musical practices do not only represent an integral part of their total cultural fabric, but also their social, religious and political fabrics. It is the music for the whole community. It is so interwoven with work, play, social ceremonial and religious activities that to isolate one phase from its role in the total life of the people is difficult. According to Mereni (2014:9-10) while discussing theorizing practice and practicing theory stated that “in the third period, music becomes a conscious practice of man, he could learn the art of playing musical instruments and singing through imitation and/or instruction; he can learn to compose. He

is conscious of the power and use of music”.

This indigenous musical genre – *Oge amaenu* – its functions and usefulness in everyday life and culture of the Ugwulangwu people and its preservation that constitute the focus of this paper.

Music is an important recreational and traditional art in Ugwulangwu community. One of these musical types is popular music. Akpabot, (1998:62) sees it as “music for social occasions, where there is flexibility in instrumentation and performance practice”. Akpabot further explained that “such music is not [usually] written down”. Its appreciation requires no technical skill and its lyrics are usually very simple and easy to memorize. To further buttress this view, Onyeji (2002) stated that:

Popular music is a genre of music encompassing several styles that is readily comprehensible to the generality of the population; its appreciation requires little or no knowledge of musical theory or technique. It differs in important ways from classical and folk music and from much jazz.
(p.24)

Popular music in Ugwulangwu community is a product of acculturation rather than inborn. It is a musical genre that founds its way to Ugwulangwu as a result of mass migration to the city for greener pasture. This same urban popular music that sounds so appealing to them is brought back home as they return annually for their listening pleasure. It is mostly appreciated by the younger generation because it is regarded as the music for the well-travelled indigenes. Some of these musical types were nicknamed in their local language as follows: 'Apama' (hip pop), 'Ikwokirikwo' (high-life), 'akuko-na-egwu' (music with story), and 'egwu oyooyo' (blues).

Another musical type that is well-patronized by the people is church music. Church music as practiced in Ugwulangwu autonomous community serves as a medium for communicating biblical values and norms. The practitioners got their inspiration and early training from the church and from there grew into

commercial ventures. They believe that their services are divinely inspired for free service to God and humanity, as result; they perform for free in the churches, crusades and campgrounds, and only make their living from aids and proceeds from their albums. Some indigenes see them as preachers of the gospel through music whereas others see them as entertainers that make the church lively.

Oge Amaenu Ensemble

Oge Amaenu ensemble comprises of xylophone slabs of various sizes, a pair of rattle and two membrane drums. It is found in Amaenu village in Ugwulangwu autonomous community. The exact date and time when this ensemble evolved is not known, but oral history has it that it started in the early 18th century by the ancestors of Amaenu village in Ugwulangwu autonomous community namely: - Njoku Akpu and Utobo Nwaugwu. These were professional hole handlers/ground tillers who exported their services to neighbouring communities for wages. History has it that they lived and worked in places like: - Nunya, Ikom, Ogoja etc. The above-named places can be found in the present-day Rivers and Cross-rivers State. While they worked there for wages, they also acquired skill in xylophone playing which is the major traditional instrument of the people. They fell in love with the instruments and desired to have a set of it for themselves. So, they made enquiries on the kind of tree from which the wood used for making the slabs were sourced, how they were calved and as well the beaters. On retirement, they calved their own xylophone slabs and the beaters and returned home with them. To make their own unique from that of the original source, they decided to split it into single and double slabs to be played by an individual. Placing them on their laps instead of the rectangular frame used by the original owners. On arrival, they introduce the ensemble to the entire village at the village square in the present of their king. They loved and appreciated the ensemble and the players. The elders of the village suggested that it be named “*Oge Amanu*” instead of the first

name “*Oge*” only, which is the general name for all xylophone ensemble. This they did in order to associate their village name with such a unique ensemble believing that it will take their name far and wide.

Oge Amaenu was first used as an entertainment ensemble for such ceremonies as burial of titled indigenes, coronation of kings and marriage ceremony of indigenes. It was being performed for free and restricted to only indigenes. The quest to listen to it regularly led to its conversion to moonlight dance used to celebrate the full moon on the monthly basis. When the moon appears in its full strength, turning the night into day, young men and women gather from all the villages within the community to *Amaenu* village square for entertainment by the professional players and dancers. It then constituted a forum for display of skill, talent hunt and avenue for finding suitors.

The above *Oge Amaenu* performance tradition continued till the wave of commercialisation of entertainment in Igbo culture got to the community. Every other ensemble group placed some charges for their performance in every occasion. The performers of the *Oge Amaenu* ensemble converted it to an ensemble for the elites that can afford it. Till date, it is being performed in any occasion, within and outside the community and through other states, as long as you can foot their bills.

The Instruments of the Ensemble

The instruments of the ensemble include: - Mkpitimpi 1, Mkpitimkpi 2, Awuwe oge, Nne oge, Oke oge Nne Nkwa, Oke Nkwa and Oha.



Figure 1 Mkpitimkpi 1

Mkpitimkpi 1: This is a single wooden slab of about two feet long and two inches wide calved from ‘uramazi’ tree. It can be played with any wooden beater.



Figure 2 Mkpitimkpi 2

Mkpitimkpi 2: This is also a single wooden slab slightly longer and wider than mkpitimkpi 1. It is also calved from ‘uramazi’ tree and can be played with any wooden beater.



Figure 3 Awuwe oge

Awuwe oge: This is a double wooden slab. Each of them is about two and half feet long and four inches wide. It is also calved from 'uramazi' tree and played only with beaters calved out of a tree called 'Egbo Adaka'.



Figure 4 Nne Oge

Nne-oge: This is another double wooden slabs. It similar in size to 'awuwe-oge'. It is also calved from 'uramazi' tree and played only with beaters calved out of a tree called 'Egbo Adaka'.



Figure 5 Oke oge

Oke-oge: This is also another double wooden slabs, similar in size to ‘awuwe-oge’. It is calved from ‘uramazi’ tree and played only with beaters calved out of a tree called ‘Egbo Adaka’.



Figure 6 Nne Nkwa

Nne-nkwa: This is a local drum introduced to the ensemble at the point of its commercialisation to assist the mkpitimkpi 1 and 2 in sustaining a full and steady rhythm all through the performance and as well to enhance the texture of the ensemble. It is an indefinite pitched instrument made of wood and animal skin.



Figure 7 Oke Nkwa

Oke-nkwa: This is another local drum , introduced the same time with Nne-nkwa to as well assist ‘oke-oge’ in filling up the improvisation passages. It is also an indefinite pitched instrument made of wood and animal skin.



Figure 8 Oha

Oha: This is an indefinite pitched shaken instrument made of a round plate calved out of a calabash and covered by a basket with some dry seeds interlocked.



Nza nmemme is not a musical instrument pa se but a mantle of leadership in the hands of the lead dancer. It signifies the presence of the people’s ancestors including that of the original founders of the ensemble at the scene of performance.

Figure 9 Nza Nmemme

The Organisation of the Ensemble



Figure 10 Oge Amaenu ensemble and the dancers

The ensemble is of five variations ranging from variation one (*oge-mbu*) to variation five (*oge-ise*).

Variation 1 (*Oge-Mbu*)

This variation starts with an introductory rhythm referred to as '*kudo*', formed by *Mkpitimkpi* I and II and supplemented by *Awuwe-oge* to form a steady rhythm that is sustained all through the variation. The *Nne-oge* performs the leading role and control the entire ensemble in terms of speed texture and performance direction. The *Oke-oge* take some improvisation passages while the *Oke-nkwa* and *Nne-nkwa* supplements *Mkpitimkpi* I and II in sustaining the steady rhythm. This variation has the most interesting rhythm, dancing step and above all is considered as the most entertaining of all the variations.

Variation 2 (*Oge-Ebo*)

This like variation I starts as well with an introductory rhythm formed by *Mkpitimkpi* I and II but referred to as '*Kpitim*' from which the two instruments' names were derived. It is supplemented by *Awuwe-oge* to form a steady rhythm that is sustained all through the variation. The *Oke-oge* plays the leading role and control the entire ensemble in terms of speed texture and performance direction. The *Nne-oge* take some improvisation passages while the *Oke-nkwa* and *Nne-nkwa* supplements *Mkpitimkpi* I and II in sustaining the steady rhythm. This is said to be of romantic body movement and dancing step.

Variation 3 (*Oge-Ito*)

The third variation starts with '*kudo*' rhythmic introductory pattern like variation one, formed by *Mkpitimkpi* I and II. It is supplemented by *Awuwe-oge* with a different rhythmic pattern than the one used for the 1st variation. Though this variation starts with '*kudo*' rhythmic pattern, the combination of the pattern with the new rhythm by *Awuwe-oge* creates a different interesting rhythmic pattern that is sustained all through the variation. The

Nne-oge and *Oke-oge*, plays the leading role interchangeably while *Nne-nkwa*, *Oke-nkwa* and *oha* supplements *Mkpitimkpi* I and II in sustaining the steady rhythmic pattern.

Variation 4 (*Oge Ino*)

The fourth variation starts with '*kpitim*' rhythmic introductory pattern like variation two, formed by *Mkpitimkpi* I and II. It is supplemented by *Awuwe-oge* with a different rhythmic pattern than the one used for the 2nd variation. Though this variation starts with '*kpitim*' rhythmic pattern, the combination of the pattern with the new rhythm from *Awuwe-oge* creates a different interesting rhythmic pattern that is sustained all through the variation. The *Oke-oge* takes the lead in this variation using different rhythmic and improvisation patterns to determine the texture, speed and different dancing steps to be employed by the dancers at different stages of the music. Other instruments like the *Nne-oge*, *Nne-nkwa*, *Oke-nkwa* and *Oha* supplements *Mkpitimkpi* I and II in sustaining the steady rhythmic pattern all through the variation.

Variation 5 (*Oge Ise*)

The fifth variation starts with '*kudo*' rhythmic introductory pattern formed by '*mkpitimkpi*' I and II. It is supplemented by a clear different rhythmic pattern by *Awuwe-oge*. Though this variation starts with '*kudo*' rhythmic pattern, the combination of the pattern with the new rhythm by *Awuwe-oge* creates a different interesting rhythmic pattern that is sustained all through the variation. The *Oke-oge*, *Nne-oge* and *Oke-nkwa* take the lead in this variation interchangeably. The *Oke-oge* starts the lead and after a stipulated period of time passes it to *Nne-oge* who takes longer time than the *Oke-oge* to display different rhythmic styles and improvisation passages and then passes to *Oke-nkwa* for summarization and conclusion of the variation. Other instruments like the *Nne-nkwa* and *Oha* supplements *Mkpitimkpi* I and II in sustaining the steady rhythmic pattern all through the variation and joined by the lead instruments after performing their leading roles.

In each of the variation, the *Mkpitimkpi* I starts first, followed by *Mkpitimkpi* II, and then the *Awuwe-oge*. Each of them plays their giving rhythmic pattern twice before the next instrument joins. The *Nne-nkwa* and *Oha*, supplements the texture of the first three instruments to form a steady rhythmic pattern that is sustained all through the performance of a variation. The *Oke-nkwa*, *Nne-oge* and *Oke-oge* improvises interchangeably. Once any of them maintains a steady rhythm, the music gets to its' peak and the dancer are put on their toes to dance with vigour until the steady rhythm is broken. The *Nza-nmemme* in the hand of the lead dancer is the physical evidence of the invisible present of the founders of the ensemble at the performance scene. It is usually in the custody of the lead dancer (*Achi-eje*) who also is the leader of the ensemble and pilots the affairs of the group.

African Music Techniques.

The following African music techniques are found in the ensemble:

- Improvisation passages, found in 'Nne-oge',




 and 'Oke-nkwa'

- Polyrhythm which occurred between: '*Mkpitimkpi*' I & II in simple duple time and '*Oha*' in compound duple time.



Mkpitimkpi 1
Mkpitimkpi 2
Oha 1
Oha 2

Hemiola rhythm in '*Mkpitimkpi* II'

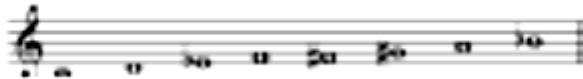


Hocket technique between *Mkpitimkpi* I & II and *Awuwe-oge* with each of them starting at the first bar, third bar and fifth bar respectively and formed a steady rhythm all through the performance.



The image shows a musical score for three parts: Mkpitimkpi 1, Mkpitimkpi 2, and Awuwe Oge. Mkpitimkpi 1 and 2 play a rhythmic pattern of eighth notes, while Awuwe Oge plays a steady rhythm of quarter notes. The score is written in 2/4 time and consists of six measures.

Scale



The image shows a musical scale notation on a single staff, consisting of a series of notes: C4, D4, E4, F4, G4, A4, B4, C5, B4, A4, G4, F4, E4, D4, C4.

Conclusion

This paper discussed the Ugwulangwu people as a society, their history of existence, their geographical enclave, cultural heritage, diverse musical culture coupled with dramatic and poetic values and the significant and functional role of *Oge Amaenu* ensemble to traditional society at large. It also discussed the historical development of the ensemble and its usage in the society. Brief history of the ensemble was traced from its inception till date.

The paper also discussed in details, the nine instruments used in the ensemble showing the pictures of each of them and their individual role/function in the ensemble. How they were constructed, their sizes, sound production (pitch), playing techniques and sources of the material for their construction were also discussed.

The notated score of the ensemble were also musicologically analysed. The discussion explained how *mkpitimkpi* 1 and 2 and *awuwe oge* maintained steady rhythm all through the performance, the *nne nkwa* (mother drum), supported the texture of the ensemble and the improvisation parts by *oke nkwa* (male drum), *nne oge* and

oke oge determined the high/hot and low/cool periods of the performance.

The African music techniques employed in the ensemble and the scale structure were also discussed. The longevity enjoyed by the ensemble performers and dancers is still a mystery yet to be unravelled, but that is beyond the scope of this study and so reserved for further research.

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Chapter

8

**Key Audit Matters
and Quality of Audit Report
in Lagos State, Nigeria**

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Abstract

This study examined Key Audit Matters and Quality Audit Report to find out whether the disclosure of Key Audit Matters in the audited financial statements could serve as a recipe to give assurance to investors. The data for the study was obtained from primary sources and correlation statistical tool was employed in the analysis of data. The result showed that though the auditors might have prepared audit reports of high quality but may not necessarily enhance the decision making of investors due to information overload. The approach of the auditors through professional skepticism, the desire to avoid liability, protracted litigations and the preparedness on the part of the management to strictly adhere to internal policies, internal control and best practices will guarantee quality audit reports that will build the confidence of shareholders. We therefore suggested that the auditors must ensure obtaining all the necessary audit evidences and explanations and the management on the other hand should cooperate with the auditors in ensuring quality and going concern of their entity.

Key Words: Audit, Quality, Litigation, Reliability, Shareholders, Stakeholders.

Introduction

Audit came to being as a result of agency cost when control of an organization was separated from finance (Hermalin & Weisbach, 2003). The managers run the affairs of corporations on behalf of the owners (shareholders), and the financial reports prepared and presented by these managers cannot, in its entirety, be absolved from frauds, errors and material misstatement (Maijooor,&,Vanstraelen, 2012). This challenge occasioned the appointment of an auditor to lend credibility to the financial statements as prepared and presented by the management. The auditor's reports on the financial statements of companies give the owners and other stakeholders a convincing insight and clarity into

the operations and business of companies which to a greater extent assist in making informed or investment decisions.

However, it must be noted that the primary objective of an audit is the expression of an opinion as to whether the financial statements, as presented by the management, are prepared in all material respect in compliance with the applicable financial reporting framework (Adeleke, 1996, Edun, 1999, Lee and Azham, 2008). The secondary objective include the prevention and detection of errors and fraud, the evaluation of the adequacy and appropriateness of internal control system, the assurance on the going concern of an entity and provision of advisory or other incidental services including the appropriateness of accounting system, taxation services and risk management (Lee and Azham, 2008).

Over the years, most especially at the advent of financial crisis which crippled the going concern of corporations in the 1990s as a result of corporate window dressing, there have been debates both at the local and global level on the need to shore up the quality of audit reports presented to the shareholders (Tibor, 2010). The issue of frauds which has been a cankerworm on the success of corporate organizations is major concern to the owners and investing publics. The collapse of corporate institutions like Enron (2001), WorldCom and Qwest (2002), Parmalat (2003), Allied Nationwide Finance (2010), , Adelpia (2002), Afribank Nigeria Plc, Intercontinental Bank plc, Oceanic Bank Plc, (2009) and recently Tech Data (2017) have raised a big question mark on the quality of audit reports.

Before now, conscious efforts have been made both at local and global levels in terms of reforms to improve the corporate governance environment with a view to ensuring quality audit reports. However, despite all these reforms, the reliability on the audited financial statements reports of corporate entities remains gloomy as management of companies' still find ways to game the system to the detriment of the investors or owners (Sherman & Young, 2016). This has further fueled the agitation of all

stakeholders for quality audit reports from the auditors.

The demand by the shareholders and by extension investment publics is expected to give more insight into the audit and the roles of auditors (Tibor, 2010). This resulted to Key Audit Matters (KAM) to be included in the audited financial statements to facilitate robust discussion with those charged with the governance most especially the audit committee (Henk & Dexter, 2015). According to International Standard on Auditing (ISA) 701, key audit matters (KAM) is defined as those matters, in line with professional judgment of the auditors, considered most significant in the audited financial statements of an entity for the current period. Key audit matters included in the auditor's reports are extracted from matters communicated with those charged with the responsibility of governance, audit committee. What are the Key Audit Matters?

The International Standard for Auditing (ISA) and setters of various countries accounting standards have embraced the new initiative to respond to the insatiable request of investors. The focus is on communication and not compliance with a view to giving greater understanding on what the auditors do in response to increase demand for public confidence in financial reporting. The recent discovery of mistakes in the audited financial statements of Tech Data (formerly Computer 2000 Distribution) conducted by one of the big four audit firms, Ernst and Young, due to failure to approach their audit work with some degree of professional skepticism further fueled the concern of investment community on the quality of audit reports. If the lesson in the Tech Data is appropriately applied, the concept of Key Audit Matters (KAM) will be embraced in enhancing transparency, audit quality and providing informational value to the users of audited financial statements. The auditors will also require some stringent conditions to be fulfilled in their engagement letter by any company before taking responsibility of audit of financial statements in order to reduce their liability.

The objectives of this research therefore, are to:

- 1.) Find out whether this new demand would increase the exposure of the auditors.
- 2.) Examine the willingness of the management most especially those charged with the governance to embrace the new initiative in view of added burden it would bring.
- 3.) Investigate its relevance or implication on financial reports with a view to guaranteeing confidence of owners and all stakeholders on audited financial statements for informed decision making.

This study is therefore aimed at finding out the auditor's exposure to liability, the willingness on the part of the management to embrace new initiatives and the materiality or relevance of the disclosures in the financial statements in relation to quality audit reports.

Literature Review

Audit quality is the core of audit market (George & Melinda 2015) which has made the subject audit quality and audit report a subject of debate over a period of time. Several regulatory bodies such as the International Auditing and Assurance Standard Board (IAASB), the European Union (EU), the Public Companies Accounting Oversight Board (PCAOB), the Financial Reporting Council (FRC) and the accounting professionals have been showing a great sense of concern for quality of audit process. This in essence had called for more transparency in financial reporting in view of the essentiality of a reliable financial reporting to various users as well as the stock exchange. It is significant because it helps in no small measure to restore the perceived confidence of public on audit quality (Wyman 2004 in George & Melinda 2015).

The regulatory bodies globally have come up with various initiatives to enhance communicative value of auditors' report and provide more information relating to auditors work thus necessitated the crafting of a new section in auditors' report, 'Key Audit Matters (KAM),' effective December 2016. This was premised on the fact that the content and form of audit reports have

always been a standardized form of binary pass or fail comment on the financial positions of a company by external auditors. It became a serious concern to both the owners and potential investors when a company previously adjudged healthy by auditors is suddenly declared insolvent. In view of the challenges and risks companies have been exposed to resulting to monumental losses by the shareholders and stakeholders alike necessitated or imposed on the auditors the need to communicate more information that are relevant and useful for the users of financial statements to make investment decisions (Vanstraelen, Scelleman, Meuwissen, & Hofmann, 2012).

The identification and communication of Key audit matters (KAM) require auditors' professional skepticism and high level of objectivity rather than technical competency only to sufficiently appraise the quality of audit work performed. Key audit matters (KAMs) are those matters that in the professional judgement of auditors are most significance in the financial statement audit for the current period mandated for listed companies only (ACCA, 2018). KAMs were developed by the International Auditing and Assurance Standards Boards (IAASBs) in 2015 as a result of responds to the stakeholders' challenges of improving transparency in the audit report with the details in the International Standard on Auditing (ISA 701). The key matters selected to be included in the financial reports must have been communicated with those charged with governance (IAASB; ISA 701). KAMs are expected to be related to specific circumstances or operations of the concerned organizations and must be communicated unambiguously in the auditors' report (ISA 701).

The extent of auditors' judgment and use of estimates as regards disclosures such as going concern, fair value and impairment is relevant in determining the quality of audit work. Auditors must be capable to evaluate the assumptions and applicable accounting policies adopted by management in the preparation of the financial statements and then challenge the processes, if need be, most especially if it is inconsistent with best practice (Gibson &

Crutcher, 2016). However, many researchers have justified the need for enhancing auditor's report on the premise that it would increase informative value, reduced cost and improve on audit quality (Tina, 2016; George & Melinda, 2015). Thus, the study is anchored on the social mechanisms theory of auditing pronounced by Scott (1984) that the societies' interest will be better served if the audit is efficiently performed at least cost and effective by providing credible and relevant information for the better of all.

Moreover, the inclusion of additional disclosures (KAM) as part of financial statements has aligned with the theory of 'inspire confidence' proposed by the Limperg Institute (1985). This is meant to assist the users of financial statements to take advantage of some specific financial information, as provided by the management, to gauge the financial strength or otherwise of the institution concerned for effective investment decision making.

The various reports on accounting scandal that was brought to fore in the late 20th and early 21st century such as Enron, Adelphia, Tyco and WorldCom in United States of America (USA), Comroad in Germany as well as Cadbury and Afribank in Nigeria have put a question mark on the quality of audit reports. The lack of confidence of stakeholders on the audited reports and monumental fraudulent activities unveiled had dented the image and reputation of auditors in those countries (Okaro, Gloria and Grace 2013). This was premised on the fact that auditors are expected to mitigate information asymmetry between an organizations' management and investors (Mansi, Maxwell & Miller 2004)

The challenge of poor quality in auditors report emanates from systematic flaw in audit process occasioned by the management inability to provide relevant information and auditor's constraint to obtain or access relevant information about reporting entities (Obana, 2015). Therefore auditors are seen to be responsible for providing and promoting quality audit process that enhances high transparency and quality financial statement. The study of Weerapong, Shradda & Keith (2012) used the relationship between discretionary accruals disclosure in the auditor's report i.e Key

Audit matter (KAM) to measure the extent of audit quality. The study suggested that the level of materiality of discretionary accruals determines the kind of report to be issued by auditors either qualified report or an unqualified report.

Audit quality can be difficult to measure as a result of its subjective nature. However, the study of Carey & Simneth (2006), Reichelt & Wang (2010), revealed that Key Audit matters (KAM) such as the level of earnings management (either discretionary or non-discretionary accruals) and the issue of going-concern disclosures in the auditor's report are the major determinants of audit quality. This is because a high level of discretionary accruals practice by any organization which was not absolutely detected by the audit process indicates a defective audit process.

The inclusion of KAM in the auditors' report increases informational basis for users as well as reducing the information asymmetry between the users and the managers (George & Melinda 2015; Hamed & Motahary 2016).

Khurana and Raman (2004) in the research carried out on litigation risk and the financial reporting credibility of Big 4 versus Non-Big 4 are of the opinion that Big 4 accounting firms in the United States provided high quality audit reports so as to guide against reputational risk and avoidable litigation. The findings suggested that the exposure to protracted litigation rather than reputational risk characterized the perceived need for audit quality.

Nelson (2006) posited that reforms efforts such as Key Audit Matters (KAM) significantly affect both the auditors and the organization that is being audited. It is predetermined to reduce the likelihood of misstatement, reduce the pressure on auditors to overlook the regularization of detected misstatements and increase the need for auditors to approach their work with professional skepticism to correct any misstatements. He also submitted that not all reforms are capable of preventing all audit failures but will create or pave way for significant improvement in financial reporting that will endear the confidence of shareholders or potential investors.

Fundamentally, shareholders may disregard information on procedures adopted by the auditors and the work of those charged with governance such as audit committee as relevant in taking investment decision. Cardiff (2013) maintained that audit committee and external auditor's opinion on the financial statements might remain unchanged irrespective of any additional information disclosed in KAM. This is premised on the various regulatory stipulations and reporting standards hitherto enacted which had to some extent reposed confidence on the investing publics on the financial statements of companies (Goff, 2013; Carcello and Li 2013). It has also been argued that the level of education and insight the investors have gained in the working of financial institutions and global economy and their impacts on the companies they invested in, encapsulated in the audit committee and auditors reports may likely make any further disclosure in KAM irrelevant (Goff,2013). White (2013) posited that the additional disclosure in KAM may lead to 'infobesity', a phenomenon that would make it difficult for investors to extract relevant information for timely decision making. The investors may therefore not find the additional disclosure relevant if they are unable to get any benefit from it or construe it to be too complex and irrelevant for their use (Miller2010, You & Zhang, 2008).

From the foregoing, it has been suggested that the disclosure of Key Audit Matters (KAMs) in the audited financial statements of companies or the engagement of Big 4 audit firms does not guarantee quality audit report. It has also been brought to fore that the risk of exposure to litigation rather than reputational risk on the part of the external auditors and the level of preparedness on the part of the company's management to provide necessary information accessible to auditors provide assurance for audit quality. The literatures have not been able to discuss the trade-off between the agency cost and the exposure of auditors to litigation risk which can only be mitigated through the application of professional skepticism in audit engagement.

The hypotheses tested to give direction for this study, stated in null

forms, are as shown below:

H01: There is no significant relationship between Auditors exposure to liability and Quality Audit Report

H02: There is no significant relationship between the new initiative (KAMs) and Quality Audit.

H03: There is no significant relationship between the disclosures in the financial statement (KAMs) and Quality Audit Report.

Methodology

We employed descriptive research design in carrying out this study. This is based on the premise that it allows the researcher to collect specific information from the target group on the subject matter of the study. It makes statistical inferences possible from information collected and describes it more completely (Fox & Bayat, 2007). It succinctly describes the typical features of large population and its administration can be carried out from different locations (Uwuigbe, 2011). The data for the study was obtained from the primary source through the administration of structured 'closed-ended' questionnaire and correlation statistical technique was applied in the analysis of data. The choice of the statistical method was based on the fact that it measures the likely significant relationship between two variables.

The population for this study was top four audit firms in Nigeria with the focus on the staff both the lower level, middle level and top-level staff that has experience on the subject matter. This is because these firms audit most of the companies which cut across all sectors, listed on the Nigerian Stock Exchange (NSE). We distributed one hundred copies of questionnaire (twenty-five each) and we recorded 100% response but 98 were found useful for the study. This feat was recorded because of the caliber of respondents' involved and manageable size of the target firms.

In order to ensure validity and reliability of the data used for this study, the draft copies of structured close-ended questionnaire were pilot-tested and modified in view of the responses received from the reviewers and the final copies were thereafter distributed

to the target population. Again, a questionnaire as a research instrument is considered reliable or acceptable if the Cronbach's Alpha coefficient is greater than 0.70 (Katou, 2008). Cronbach's Alpha coefficient measures internal consistency among a group of items combined to form a single scale. It shows how well different items complement each other in terms of determining different aspects of the same variable and its interpretation is similar to correlation coefficient. Therefore, the cronbach alpha of 0.768 as depicted in the table below is considered acceptable for this study. It means that the questionnaire administered for this research work is adjudged credible in achieving the objectives of this study (Mugenda & Mugenda, 2003).

Cronbach's Alpha	No of Items
.768	15

Model Specification

The focus of the study is on key audit matters and quality audit reports. Therefore, while a quality audit report is dependent variable; key audit matter is independent variable. The implication is that quality audit reports is dependent on the key audit matters disclosed in the financial statements of any corporate organization. It is equally important to note that the model specification for the study was derived from the literature reviewed.

$$\text{Quality Audit Report (QAR)} = f(\text{Key Audit Matters}) \text{ ----- (1)}$$

We equally identified from the literature three variables for effective key audit matters disclosure which include the experience and audit approach of the external auditor (EAA), the management support (MS) and confidentiality and reliability on financial statements (CRFS) by the shareholders. In essence, while EAA determines the exposure to risk and liability of the auditor, MS determines the accessibility to information to obtain the necessary

audit evidences and CRFS affects the shareholders judgments on the results of their company vis-à-vis the going concern principle. Therefore, Quality Audit Reports is $f(\text{EAA, MS and CRFS}) - (2)$.

The dependent and independent variables for this study, as shown in the table below, are defined and measured as indicated.

Variable Expected Sign Type Operationalization
Experience and Audit Approach (EAA) + Independent
Quality of engagement letter, Experience of engaged audit staff and experts, availability and accessibility to information,

Management Support (MS) + Independent Quality and experienced audit committee, strong internal control, policy guidelines and segregation of duties etc

Confidentiality and Reliability on Financial Statements (CRFS) + Independent Disclosures in the financial statements, investigative auditing, value adding audit approach and financial stability.

Quality Audit Report + Dependent Level of leverage, auditor/s quality, company size, audit fee etc.

Analysis and Discussion

We have noted that the quality of the audit firm and audit staff engaged in an audit exercise, the size of the company being audited, the audit fee, the level of leverage, agency cost, as well as age, sector and profitability of the company are some of the factors affect the quality of an audit.

Test of Hypothesis 1: There is no significant relationship between Auditors exposure to liability and Quality Audit Report.

Descriptive Statistics

Mean	Std. Deviation	N	
Quality Audit Report (QAR)	32.7755	1.84184	98
Auditors exposure to liability	35.3061	1.97097	98

Correlations

Quality Audit Report (QAR) Auditors exposure to liability

Quality Audit Report (QAR) Pearson Correlation 1
.411**

Sig. (2-tailed) .000
N 98 98

Auditors exposure to liability Pearson Correlation
.411** 1

Sig. (2-tailed) .000
N 98 98

** . Correlation is significant at the 0.05 level (2-tailed).

Table 1: Test of Relationship Between Audit disclosures and Quality Audit Report

Variables	N	X	SD	df	t-cal	r-cit	Decision
Audit disclosures	98	35.3	1.97	96	0.411	0.195	
Quality Audit Report	98	32.8	1.84				Significant

P<0.05 level of significance

As shown in the tables above, the test of the relationship between audit disclosures and quality audit was significant at 5% level of significance. The r-cal (0.411) is greater than (>) (r-crit (0.195) thus rejecting the null hypothesis. This implies that there is significant relationship between exposure to risk and liabilities of auditors and quality audit report. This result agrees with the submission of Khurana & Raman (2004) that external auditors' disclosures of information enhance quality audit report rather than brand name reputation. The implication is that the external auditors must as a

matter of necessity receive sufficient audit evidences, approach their audit engagement with professional skepticism, clearly written out engagement letter with due cognizance to all risks, ensure the engagement of skilled and experienced audit staff and integrate quality control policies and procedures into audit engagement. This ameliorates the risk and liabilities the auditors are likely to be exposed to and at the same time strengthen the quality of the audit reports.

Test of Hypothesis 2: There is no relationship between the new initiative (KAMs) and Quality Audit Report

Descriptive Statistics

	Mean	Std. Deviation	N
Quality Audit Report (QAR)	32.7755	1.84184	98
Willingness of the client's management to embrace new audit initiatives	26.1735	2.23388	98

Correlations

Quality Audit Report (QAR) Willingness of the client's management to embrace new audit initiatives

Quality Audit Report (QAR) Pearson Correlation 1
.513**

Sig. (2-tailed) .000

N 98 98

Willingness of the client's management to embrace new audit initiatives Pearson Correlation .513** 1

Sig. (2-tailed) .000

N 98 98

** . Correlation is significant at the 0.05 level (2-tailed).

Table 2: Test of Relationship Between Willingness of the Client's Management To Embrace New Audit Initiatives and Quality Audit Report

Variables	N	X
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SD	df	t-cal	r-cit	Decision
Willingness of the client's management to embrace new audit initiatives	98	26.2	2.23	96
Quality Audit Report	98	32.8	1.84	0.513 0.195

Significant
P<0.05 level of significance

Table 2 shows that at 5% level of significance, the r-cal of (0.513) is greater than (>) (r-cit of (0.195) and as such led to the rejection of the null hypothesis. This implies that there is significant relationship between the willingness of the client's management to embrace new audit initiatives (KAM) and quality audit report. This means that the managements of corporate organizations are willing and ready to cooperate with the external auditors through the provision of the necessary infrastructure and compliance with the statutory requirement in order to guarantee the soundness and going concern of their corporate institutions. It agrees with the submission of Nelson (2006) that reforms affect both auditors and their clients in a manner that increased the possibility of early detection of misstatements to guide against audit failure and create improvement in the operational efficiency of the client's company. In order to guarantee this fact, we observed that there must be in place, among other things, quality and experienced audit committee, strong internal control, adequate segregation of duties, quality operational manual for efficiency and timely rendition of statutory reports etc.

Test of Hypothesis 3: There is no relationship between disclosures in the financial statement and Quality Audit Report.

Descriptive Statistics

	Mean	Std. Deviation	N
Quality Audit Report (QAR)	32.7755	1.84184	98
Confidence of Shareholders on Reliability of Financial Reports	30.3163	1.92433	98

Correlations

Quality Audit Report (QAR) Confidence of

Shareholders and Reliability of Financial Reports			
Quality Audit Report (QAR)	Pearson Correlation	1	.174
	Sig. (2-tailed)		.086
N	98	98	
Confidence of Shareholders on Reliability of Financial Reports			
	Pearson Correlation	.174	1
	Sig. (2-tailed)	.086	
N	98	98	

Table 3: Test of Relationship Between Confidence of Shareholders on Reliability of Financial Reports and Quality Audit Report

Variables	N	X			
SD	df	t-cal	r-crit	Decision	
Confidence of Shareholders on Reliability of Financial Reports	98	30.3	1.94	96	0.174 0.195
Quality Audit Report	98	32.8	1.84		

Not Significant

P<0.05 level of significance

Table 3 shows that at 0.05 level of significance, r-cal (0.174) is less than (<) (r-crit (0.195) thus the null hypothesis is accepted. This implies that there is no significant relationship between confidence of shareholders on reliability of financial reports and quality audit report. The implication of this result is that irrespective of the quality audit reports prepared and presented by the external auditors, it may not necessarily guarantee the confidence of the shareholders. In this instance, the case of Tech Data (formerly Computer 2000 Distribution) company readily comes to mind where adjustment was made to the account of the company after three years the audited financial statements was completed by one of the foremost external auditors, Ernst and Young in 2012. This agrees with the submissions of Cardiff (2013), Goff (2013), White (2013), Carcello and Li (2013), Miller (2010), and Yu and Zhang (2008) that investors may not regard the work of external auditors relevant in taking decisions concerning their investment in a company. They are of the opinion that the auditors reports may not

provide any significant benefit in view of the insight the shareholders currently have in the companies they have invested in. The disclosures in the financial statements according to them may result into informational overload thus making it difficult for an investor to search for relevant information useful for decision making.

Conclusion and Recommendation

It could be depicted from the foregoing that the disclosures of Key Audit Matters (KAM) though very germane do not necessarily confer confidence on the audited financial statements irrespective of the quality of the external auditors engaged. It also shows clearly from the findings that good quality audit reports will reduce the auditors' liabilities which will invariably preserve their image. The willingness of the management to cooperate with the auditors would go a long way in ensuring quality audit reports. However, the study has been able to establish that what constitutes quality audit reports include and not limited to the following:

Firstly, the audit approach of the auditors is very fundamental. The audit must be approached with professional skepticism that frauds, errors and misstatement are inevitable. This necessitates that auditors must obtain all the necessary audit evidences and explanations and if necessary, engages the services of an expert in the area where competency is lacking. This will not only guard against liability but at the same time ensure quality audit report.

Secondly, the management must ensure that internal processes and procedures are strong and effective to guarantee seamless operations void of any malpractices. The issue of corporate governance should be fully implemented in ensuring that agency cost is reduced to manageable level if not completely eradicated. This implies that audit committee is shared with individuals who are experienced, disciplined and know their onions, internal control must not be compromised and ensure that regulatory or statutory requirements are met and responded to timely. This will endear quality of the financial statements and shareholders as well as all stakeholders will repose confidence in the financial reports of

the company concerned.

Therefore, the auditor's approach to audit engagement (professional skepticism) through the engagement of qualified and experienced audit staff, obtain all the necessary audit evidences and the strict adherence to internal policies, guidelines and internal control by the management are the only requirements for quality audit.

In conclusion, this study focused on Key Audit Matters and quality of audit reports in Nigeria from the point of view of big four audit firms. The study can be further researched into by comparing the quality of audit reports in selected sector of the economy in Nigeria with other economy of the world say United Kingdom or United States of America or any African country.

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Chapter

9

**English Language, SDGs
and Development:
the Nigerian Experience**

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Abstract

The importance of language in the overall development of any society cannot be overemphasised - a fact that is more evident in Africa where the multiplicity of ethnic groups and languages has contributed to civil strife and conflicts/wars. However, because language has become so much part of our everyday life, we tend to take it (and its contribution to national development) for granted. The Sustainable Development Goals (SDGs) which was adopted by the United Nations in 2015 “as a universal call to action to end poverty, protect the planet and ensure that by 2030 all people enjoy peace and prosperity” cannot be achieved without effective dialogue and communication within the respective member states of the UN. Against this background, this paper examines the importance of the English language, as a world language and a powerful factor in the promotion of unity and development in Nigeria. The aim is to show the extent to which English has been a viable language, considering its nature as Nigeria's working and official language and the immense contribution to the actualisation of the SDGs. The central position of the paper is that since the 17 SDGs are integrated, in other words, they recognise that action in one area will affect the outcome in other areas and that development must balance social, economic and environmental sustainability, the English language represents a very potent weapon for the actualisation of the integrated objectives of the SDGs in Nigeria.

Keywords: English Language, Working Language, National Development, Sustainable Development, Sustainable Development Goals

Introduction

Nigeria, unlike some monolingual countries like Britain and Saudi Arabia where members have identical codes in their linguistic repertoire, is heterogeneous, consisting of different ethnic groups with diverse cultures and languages. Out of these numerous

languages, Hausa, Igbo and Yoruba are officially recognised as major – a situation that is unpalatable and unacceptable to the other minority. The adoption of the English language as the official language of Nigeria is therefore a matter of necessity not just because it is the only language that cuts across the length and breadth of the country but because it is the only language that is mutually comprehensible among the nation's various tribes. The UN Sustainable Development Goals (SDGs) which was adopted at the 70th session of the UN General Assembly in September 2015 put forward a set of 17 universally applicable and integrated objectives for sustainable development which are in turn accompanied by 169 concrete targets and indicators.

To achieve the SDGs, many authors have suggested various measures/strategies. However, there is a dearth of scholarly research on the link between communication and the actualisation of the SDGs. It is this vacuum that this study intends to fill. The aim of this study, is therefore, to show the link between communication and Nigeria's attainment of the SDGs. In other words, the paper intends to show how or the extent to which the English language, Nigeria's working/official language can be used to achieve some of the integrated objectives of the SDGs.

The English Language in Nigeria

Even a cursory look at the geo-political entity called Nigeria will reveal a people with a myriad of languages and cultures before the advent of the Europeans. Suffice it to say that Nigeria was indeed a multilingual nation before the addition of the English language to its linguistic complexity. Over time, however, English became the dominant language as it overshadows all the over 400 languages already existing in the country before it was introduced. The question to be asked is how English was introduced into Nigeria? A socio-historical survey of the implantation of English in Nigeria shows that the language came through contacts the people had with English speaking people; not

just the British, the original/native speakers of the language, but also some Africans who had learnt the language. In the first instance, European explorers like Mungo Park, Clapperton, John and Richard Lander (popularly called the “Lander Brothers”) among others, during the process of exploration interacted with some Nigerian tribes along the coast and, according to Teilanyo (2011:148), “brought elements of English into this part of the world”.

Commerce also encouraged the implantation of English in Nigeria. Historical sources revealed that the Portuguese were the earliest Europeans to arrive in Nigeria. The Portuguese were reported to have established a strong trading post in Benin in the late 15th century where they dominated the pepper trade (Osisanwo, 2016:9). In fact, some Binis were sent to Portugal to learn the language so that on their return, they will act as interpreters between the Portuguese merchants and the people on their return. Linguistically, however, the Portuguese influence was short-lived as Britain displaced them in the pepper trade. Consequently, English became the chief language of coastal trade. The adulterated version of the English language i.e. Pidgin English, which was relatively easier to learn, speak and understand, became widespread and facilitated trade relations between the Nigerian and European traders.

The introduction of the trans-Atlantic trade also gave prominence to the English language. As Britain became a leading slave-trading nation in West Africa, the need to communicate more effectively gave prominence to the English language in Nigeria. Some Nigerians were reportedly sent abroad to England so as to serve as interpreters. The return of these professional interpreters aided the spread of the English language. Related to the foregoing is the establishment of Freetown in Sierra Leone. Having abolished the slave trade, freed slaves, some of whom had learnt to speak and write English in Britain and America, returned to Freetown (a place specifically established to house the freed slaves) in Sierra Leone. Some of the freed slaves found their way

back to their original hometowns in Badagry, Abeokuta and Lagos and thus helped in the spread of the English language (Crowther, 1968).

The abolition of the slave trade helped the spread of the English language in Nigeria in at least two ways. First, some of the freed slaves had been converted to Christianity and on return became interpreters not just in churches but in trade relations. Two, the end of the slave trade forced the Europeans to seek alternative sources of trade (i.e. legitimate trade) in the hinterland of Nigeria and thereby spread the speaking of the English language to those areas. Through the activities of these merchants and explorers, according to Osisanwo (2016:3), “trade routes were opened up for traders and their interpreters to do business and spread the use of English language over a large part of Nigeria”.

Perhaps, more than any other factor, the activities of the Christian Missionaries have contributed more to the implantation of the English language in Nigeria. Following the abolition of the slave trade by an Act of Parliament in Britain in 1807, there was an influx of Christian Missionaries into West Africa and indeed Nigeria. The Church of Missionary Society (CMS) for instance, sent a mission to and established bases at Lagos and Abeokuta. Bishop Ajayi Crowther, a former slave who had been converted by the CMS in Sierra Leone led the mission to Nigeria. With the establishment of the mission, English became a second language since the missionaries made a conscious effort to teach it to the natives so as to facilitate communication not just between the natives and the Europeans but also between the natives themselves (Teilayo, 2011:148). Some natives were quick to learn the English language and thus became catechists and teachers in missionary schools. According to Osisanwo (2016:3), “the aim of missionaries was not to make Christian converts speak English, rather to make them literate and be able to read and understand the bible in their own languages.”

The missionaries accounted for the growth of the English language more profoundly by establishing schools. The “Nursery

of the Infant Church” was established in Badagry in 1843 followed by several schools in different parts of Nigeria. These schools taught in different forms with emphasis on the 3Rs (Reading, Writing and Arithmetic). In schools, English was the language of instruction obviously because the missionaries did not know any local language. Fortunately, the natives welcomed the development; “Even parents encouraged the use of English and wanted their children to learn 'the language of commerce, civilization and Christianity', they wanted their children to speak the Whiteman's language” (Osisanwo, 2016:4).

The colonial administration, following the missionaries, became a major source for the growth of the English language in Nigeria. With the assumption of the colonial administration in Nigeria in the 18th century, English became firmly established in the country. In the area of education, the colonial administration reorganised education with a strict emphasis on the use of the English language as the acceptable medium of instruction in schools. In fact, schools were given grants based on effective teaching and learning of English. In the law courts also, English became the language for the adjudication of cases. The same applies to the civil service where proficiency in English became a yardstick for getting good employment. Even in unofficial/domestic affairs, English is the medium of expression. Instances abound where favourable justice is given to people who could express themselves better in English when domestic quarrels occur. Little wonder then that Nigerians irrespective of their age, gender and class are very desperate to learn the English language – a phenomenon that is still in existence today.

Sustainable Development Goals (SDGs)

In September 2000, at the UN Millennium Summit, the UN General Assembly adopted the UN Millennium Declaration. The Declaration which called for a global partnership to reduce extreme poverty was the first-ever global strategy with quantifiable targets to be agreed upon by all UN member states and

the world's leading developing institutions. The UN Secretary-General, Kofi Annan established eight objectives for the Declaration to be achieved by 2015. Those objectives are what are known as the Millennium Development Goals (MDGs). By 2015, when the deadline for the MDGs expired, however, there were considerable debates about the success of the initiative. Thus, on September (25-27) 2015, during the 70th session of the UN General Assembly, UN member states convened a special summit for the adoption of the post-2015 development agenda. This special summit concluded with the adoption of the declaration “Transforming Our World – the 2030 Agenda for Sustainable Development.” To catalyse cooperative and transformative action at the global level, the 2030 Agenda put forward a set of 17 universally applicable, integrated objectives for sustainable development which are accompanied by a total of 169 concrete targets and indications. It is these objectives that are officially known as Sustainable Development Goals (SDGs). The SDGs built upon the expired MDGs' eight targets which guided global action on extreme poverty in its multiple dimensions from 2000 to 2015. By providing a set of integrated targets and progress indications, the SDGs are the key to the success of the 2030 Agenda and will guide the developmental agendas and national policies of the UN member states and their international cooperation from 2015 to 2030.

Education

Goal 4 of the SDGs aims to “ensure inclusive and equitable quality education and promote the lifelong learning opportunities for all” by 2030. The English language can, in fundamental ways, contribute to the actualisation of this objective. This is because English is the official language of education in Nigeria. Suffice it to say that since we cannot separate education from the medium through which it is acquired (i.e. language) and English is the language of education in Nigeria, it follows therefore that it is through the English language that inclusive and equitable quality

education and a lifelong learning opportunity can be acquired in Nigeria. This should not be interpreted to mean that the indigenous languages have no place in the inclusive and equitable quality and lifelong learning opportunities. In fact, some studies (Oke, 2011; Bamgbose, 1976 & 1992) have shown that pupils taught in their mother tongue at the early stage of education performed better than their counterparts who are taught in English at the early stage.

The debate on whether English or the indigenous languages should be adopted as the medium of instruction in Nigerian schools is outside the scope of this study. What the Nigerian National Policy on Education stipulates is that the mother tongue or language of the immediate environment is to be used as the language of instruction at the pre-primary and the first three years of primary education in Nigeria. After primary three, the policy states that English becomes the language of instruction while the mother tongue or the language of the immediate environment is taught as a subject. However, the reality in virtually all pre-primary schools in Nigeria, the English language remains the medium of instruction.

At the secondary school level, needless to say, the English language is the only acceptable medium of instruction. Besides, the English language is not just the medium of instruction; it is a subject that must be passed for any upward progress on the academic ladder in Nigeria. According to Ayeomoni (1999:195), “English language in Nigeria holds the key to further academic progress in Nigeria since to have the opportunity to do any tertiary course in tertiary institutions of learning in the country; candidates must have passed soundly in English language at any of the ... organised examinations irrespective of the course intended.” At the tertiary education level, the knowledge and use of the English language, irrespective of the course being studied, becomes a very potent weapon without which no academic success can be recorded. Thus, the English language represents a very powerful instrument for the actualisation of Goal 4 of the SDGs which aim at ensuring inclusive and equitable quality education and promoting lifelong learning opportunities for all.

Gender Equality

Despite the global outcry for the main-streaming of a gender perspective in the design, implementation and monitoring of all government policies and programmes, many Third World countries (including Nigeria) have stubbornly refused to empower women (Kawonishe & Ayeni, 2010). Consequently, according to Kawonishe and Ayeni (2010: 279), “by excluding the perspectives, skills and dynamism of half their population, Sub-Saharan African states and indeed Nigeria have shot themselves in the foot in the race for sustainable development.” Against this background, the SDGs, precisely Goal 5, which aims to “achieve gender equality and empower all women and girls,” is important.

Since the SDGs are integrated, in other words, action in one area will affect the outcome in other areas; positive action in the education sector will affect the learning outcome of the student population (both male and female) and thus eliminate or reduce considerably gender discrimination/marginalisation of women in Nigeria. According to a UNICEF report, cited in Amorighoye (2020), Nigeria contributes approximately 20% of the total global out of school population. According to the report, “some states in the north east and north west of the country have more than half of the girls not enrolled in schools as marginalisation ensures that girls are deprived of basic education.” These marginalised girls become adults where they are further marginalised/discriminated upon. To say the situation is worrisome is an understatement. This explains why the SDGs placed much emphasis on education and gender equality and the need to empower all women and girls as evident in the following targets:

- By 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes (Target 4.1).
- By 2030, ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education (Target 4.2).

- By 2030, ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university (Target 4.3)
- By 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples and children in vulnerable situations (Target 4.5).
- By 2030, ensure that all youth and a substantial proportion of adults, both men and women, achieve literacy and numeracy (Target 4.6).
- End all forms of discrimination against all women and girls everywhere (Target 5.1)
- Eliminate all forms of violence against all women and girls in the public and private spheres, including trafficking and sexual and other types of exploitation (Target 5.2)
- Eliminate all harmful practices, such as child, early and forced marriage and female genital mutilation (Target 5.3).
- Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life (Target 5.5).
- Undertake reforms to give women equal rights to economic resources, as well as access to ownership and control over land and other forms of property, financial services, inheritance and natural resources, in accordance with national laws (Target 5.a).
- Enhance the use of enabling technology, in particular information and communications technology, to promote the empowerment of women (Target 5.b).
- Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels (Target 5.c).

The emphasis on gender equality and women empowerment as a sine-qua-non for the development of Third World states can be traced to the debate on Women in Development (WID) of the

1970s when states that followed state-led planned development models recorded failures. Accordingly, Women in Development proponents pointed out that the failures “were as a result of irrational prejudices in development planning driven by culturally biased sex stereotypes” (Fernando, 1997). There was, therefore, a renewed clamour for the mainstreaming of gender issues into not just education but development planning. According to the Department for International Development (DFID):

The causes of poverty are many and complex but it's now accepted that education is the quickest route out of it. Research suggests that investing in girls is the single best strategy for development any country can make. Countries which invest in primary education – especially for girls – develop much more quickly. International businesses invest more in better educated countries, because there they find an adaptable, more skilled workforce. (DFID, 2000:15).

Similarly, *Africa Recovery* posits that:

Gender biases in the educational system, training and employment must be consistently attacked to give women new opportunities for achievement, while school curricula must incorporate concepts of gender equality and peace at all levels, so that students will incorporate them throughout their lives. Young women need role models to motivate them and must be given a usable education and skills to play meaningful roles in society and to safeguard them from harmful practices which mortgage their health and lives. (*Africa Recovery*, 1998).

What the foregoing suggests is that education is a veritable weapon for actualising the stated objectives of the SDGs and since the English language is the medium of instruction in the

education sector in Nigeria, it follows therefore that the English language is an important instrument for the actualisation of gender equality and women empowerment as the stated in the SDGs.

Productive Employment and Sustainable Economic Growth

Goal 8 of the SDGs aims to “promote sustained inclusive and sustainable economic growth and productive employment and decent work for all”. Hereinlays the importance of the English language to the actualisation of the stated objective. As the medium of instruction in Nigerian schools, the English language has been used to teach and produce a quality workforce for the business industry in Nigeria. Hence, the English language is playing important role in preparing the Nigerian populace for “productive employment and decent work.”

Obiegbu (2014), a pro-indigenous language proponent, who has an aversion to the “overwhelming” dominance of the English language over the indigenous Nigerian languages noted that it is those who speak English that find themselves in positions of authority in Nigeria. The author pointed out that “to earn government employment, even at the lowest level as a cleaner, one must have a passing knowledge of at least spoken English” (Obiegbu 2014: 159). It should be pointed out that the phenomenon have its origin in the colonial administration when the colonial masters not just reorganised education in Nigeria- with a strict emphasis on the use of the English language as the acceptable medium of instruction in schools- but made proficiency in English a yardstick for getting good employment (Adegbija, 2004; Adetugbo, 1978; Ogu, 1992 & Osisanwo, 2016).

The English language has also been instrumental to the actualisation of the SDGs objective of productive employment and decent work as far as the issue of mobility of labour in Nigeria is concerned. The Nigerian constitution encourages the freedom to live and work in any part of the country. Also, workers from one

part of the country (say Yorubaland) might be posted to work in other parts of the country (say East or North) where the people cannot comprehend their native tongue. The communication problem that might occur is prevented with the use of the English language as the medium of communication. Olusoji (2012: 36) rhetorically asked: “It is a common knowledge that ... civil servants move or receive transfers to work in any part of the country, what happens to a teacher who does not speak the language of the host community?”

Another means through which the English language can contribute to the actualisation of the SDGs target of sustainable economic growth and development in Nigeria is through the mass media. The media's role as agents of economic growth and development through communication is facilitated through a free flow of information that provides developmental ideas to the citizens of a country. Since the media is run for profit, directly or indirectly, the ability to reach a wider audience becomes paramount. To reach a wider audience, therefore, there is a need for a language that will be acceptable to the majority of the Nigerian population. The English language again is in a better position to achieve this. According to Owolabi and Nnaji (2013:127):

Indigenous languages, when adopted in complex multilingual nations, serve limited purpose when it comes to mass communication since the use of any indigenous language serves its immediate geo linguistic community to the near exclusion of all others, and as such limits exposure, hinders information spread and dwarfs ability to develop. This, therefore, necessitates the adoption of the English language by many, for mass communication for the purpose of sustainable development.

It is therefore not surprising that the English language is the language of the media in Nigeria since, according to Ajepe and

Ademowo (2016:13), “most indigenous languages are not codified to be useful as a language of wider communication”. This explains why leading newspapers and magazines in Nigeria (*The Guardian, The Punch, This Day, The Nation, etc.*) are written in English. The phenomenon is not limited to the print media alone as many electronic media houses i.e. radio and television houses also run the majority of their programmes in English. For instance, the Nigerian Television Authority, reputed to be Africa's largest television network, runs the largest percentage of its programmes in English. Current affairs programmes, documentaries and news are all done in English although, in the states, some programmes are done in the most prominent language of that state (Ajepe&Ademowo, 2016:13). It should be added that English is the preferred language for advertisement in both print and electronic media in Nigeria.

English language has played and will continue to play a vital role in the day to day economic growth and development of Nigeria as evident in the Nigerian Stock Exchange Market (NSE). At the NSE, English is the language used daily for important policies that affect national economic growth and development. The Stock Exchange is a source of “productive employment and decent work for people(i.e. stockbrokers) who converge daily to buy and sell shares using the English language as a medium of communication. The impact of these daily transactions on Nigeria's attempt at sustainable economic growth and development cannot be overemphasised.

Furthermore, the English language can and has also helped to achieve productive employment and sustainable economic growth when trade relations between Nigerians are considered. It should be noted that before any commercial transaction is actualised (i.e. goods sold and services rendered); communication must take place between the parties concerned. And in a multilingual and multi-ethnic country like Nigeria, there is a need for a language that will be mutually comprehensible to parties before commercial transactions can be affected. Here again, lies

the importance of the English language in Nigeria. For a trader in Ibadan to transact business with a trader in Kano and for another trader in Aba to trade with another in Jos, English is important. Although not all the traders can speak English in its Received Pronunciation form, the majority can communicate effectively in its Nigerian variety i.e. Pidgin English.

At the international level, the English language can and has helped Nigeria to actualise its foreign policy objectives and by extension sustainable economic growth and development. Nigeria is a member of various international organisations such as the Economic Community of West African States (ECOWAS), African Union (AU), Commonwealth, and United Nations (UN) among others. Nigeria functions and relates meaningfully with other countries in these organisations through the English language with unquantifiable socio-economic benefits accruing to the nation. Also at the international level, many Nigerians have brought fame and honour, with its attendant socio-economic benefits, to the country through the English language. With the English language, according to Olusoji (2012:137), “There is hardly any area of professional discipline, whether law, medicine, teaching etc. that Nigerians had not recorded both national and international recognition”. The Nobel Prize won by Professor Wole Soyinka is a pointer to the foregoing.

Safe, Resilient and Sustainable Cities

Goal 11 of the SDGs aims to “make cities and human settlements inclusive, safe, resilient and sustainable”. The English language can and has been used to achieve this objective. Central to any issue of peaceful, safe, resilient and sustainable cities and human settlement is unity and cooperation. And in Nigeria, the English language is a leading promoter of unity. A brief analysis of the social and geographical features of Nigeria will provide a better understanding of this. Naturally, Nigeria is geographically divided through the rivers Niger and Benue, into three. Coincidentally, the three divisions correspond with the three dominant language

groups in the country viz Hausa in the North, Yoruba in the West and Igbo in the East. It should be pointed out that aside from these major three, the country is made up of about 250 other ethnic groups with about 400 different spoken languages. It should be pointed out also that within a language group, some of the spoken dialects are not mutually comprehensible. Olusoji (2012:135) cited the case of the Akoko Yoruba speaker in Ondo state and its Ilorin Yoruba speaker in Kwara state who though belonged to the same Yoruba ethno linguistic group but cannot mutually understand one another intelligibly.

Many scholars (Spencer, 1962; Bamgbose, 1990 etc.) believe the foregoing is not just a linguistic problem but a barrier to national unity and development. Consequently, therefore, there is a need for a common language to facilitate common and effective communication among all the various ethnic groups that make up Nigeria (Olusoji, 2012:135). Given the complexity of the Nigerian situation, none of the indigenous languages can serve the foregoing purpose. This is because adopting any of the indigenous languages will create jealousy, fear of ethnic domination and marginalisation and can lead to civil unrest or even war. Consequently, the best and only option for Nigeria is to adopt a neutral (foreign) language. The only language that is readily available for this purpose is the English language.

The foregoing position is corroborated by several scholars. According to Ajepe and Ademowo (2016:3), “It is unrealistic for anybody in Nigeria today to think that national unity can be forged in the country without recourse to the utilisation of the English language: It has been the language of the creation of the political entity itself, and also the language of its political-economic unification and administration”. Adedimeji (2003) on his part said the “English language has emerged as that privileged language without which the unity of Nigeria as a nation is mostly impossible. English is the only language whether in its Received Pronunciation Form (RP) or its Nigerian variety or its pidgin version that is mutually understood by an average Nigerian when

two or more people of different ethnic groups want to communicate”. Therefore, according to Schwarz, as cited in Bamgbose (1991:12), “English is the language of integration in Nigeria”. A position fully supported by Ajepe and Ademowo (2016:3) who maintained that the “English language has been institutionalised in Nigeria as the language of integration and unity”.

Conclusion

It is evident from the above analysis that effective communication is an important ingredient in the life of any society. And because communication is done through the medium of language, it follows that the importance of language in the attainment of national unity, consciousness and sustainable economic growth and development cannot be overemphasised - the same objectives that the SDGs want all countries to achieve (by 2030). Against this backdrop, this study revealed that the English language, which is Nigeria's working/official language, represents a very potent weapon for the actualisation of the integrated objectives of the SDG. This is because unlike the local languages, the English language as pointed out is an instrument of unity in Nigeria since it cuts across all ethnic and regions across the country. Besides it remains the language that is mutually comprehensible to the entirety of the population whether in its received form or its adulterated version (pidgin).

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Chapter

10

**Enhancing Public Service
Delivery through Total Quality
Management: Reflection on
Japan and Nigeria**

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Abstract

In every society, developed or developing, citizens focus on the public goods to secure their pursuits. The quality of goods and services delivered for public consumption is usually one of the indices used by electorates to determine good governance. Democracy is sustained by government responses to customer complaint or public complaints. The economic, social and political growth of any society is a function of the quality of public goods and services available to individuals. The desire for total quality management has made nations to establish different public institutions with regulations to assess the quality of products supplied for consumption. The need for improvement in the quality of public service rendered by government emanated from its inability to overhaul management procedures. The essence of adopting Total Quality Management (TQM) as a theory-based technique to solving public service delivery problem would promote performance improvement in the Nigerian public sector. In 2004, the country embarked on economic reform and government project (ERGP) sponsored by the world bank to address the challenges of transparency, accountability, corruption and poor service delivery faced by the Federal Government of Nigeria. The study focuses on TQM practices in Japan because it has improved its economy through the application of the approach. Comparing Nigeria with Japan would enable us to know the prospects, challenges and strategies that are associated with TQM approach and what lesson to learn from its application.

Keywords: Total quality management, public service, service delivery, Japan, Nigeria

Introduction

Following the need for governments to fulfil the electoral promises given before their election into political offices, it becomes essential for ruling elite to utilize public institutions to deliver services to the citizens in the process of implementing their plans.

According to Biswas (2020), Public administration refers to an activity with which the government is involved. So, it can be said that the word public administration has got more significance in the background of government functions. It is the management of governmental affairs and activities. Politically determined objectives are accomplished through public institutions. An efficient public service acts as a catalyst in the development of nations. While on the other hand, its inefficiency can constitute as one of the heaviest millstones round the neck of developing nations. Therefore, it is important to note that the public service must be efficient to service the newly found democratic project for stability and survival of the polity (Ayodele & Bolaji, 2017).

Total quality management (TQM) is a very good practice introduced into the public service delivery to enhance improvement in the performance of public sector in the course of dispensing their duties (Sadikoglu & Okay, 2014; Goetsch & Davis, 2006; Pride & Ferrell, 2006). The whole idea of total quality management was introduced in the United States in the 80s as an attempt of improving on goods produced by American industries so that they could dominate the global market (Ferreira & Diniz, 2004). This idea was later adopted by governments to enhance quality service delivery on the part of their public institutions. In the private institutions, TQM is an integrative firm-wide management philosophy aimed at continuously improving the quality of the processes, products and services by focusing on meeting or exceeding customer expectations to enhance customer satisfaction and organizational performance (Baird, Jia, & Reeve, 2011; García-Bernal & Ramírez-Aleson, 2015; Sadikoglu & Olcay, 2014). Therefore, organizations had implemented TQM to improve their business success by differentiating their products and gaining a competitive position in the market (Herzallah, Gutiérrez-Gutiérrez, & Rosas, 2014). Total quality management (TQM) is attracting application in the public institutions because the governments in some developing nations believe that service delivery can no more be done in traditional ways more so that

public users of those goods are requesting for better standard of living not minding the limited fiscal budget allocated to Ministries, Departments and Agencies (MDAs). Originally, TQM was a private sector approach to handling the quality of goods supplied to buyers before the public institutions adopted it. In the past, governments in the developing economies made limited efforts through goal setting, employee performance evaluation appraisal, project evaluation, and reward systems to achieve priorities.

Service Delivery

The generic meaning of service delivery is that goods and services are made available to the customers or users or consumers after entering into legal or non-legal agreement on the transactions within a particular period. Thus, for goods to be efficiently and effectively delivered, there must be new technologies, adequate financial and material resources, transparency, skills, administrative and logistic systems in place by the organization affected. According to Masuki and Jili (2019), the concept of service delivery is more popular at an elemental level where local government is mandated to render basic communal needs and services that will improve the quality of life and enhance the livelihoods of people

Service delivery is similar to service provisioning. It is basically a customer-provider relationship (Samitiers, 2017). In service delivery, service providers are expected to make available quality goods that provide values to customers. Through high quality, firms can attain increased customer satisfaction, loyalty and long-term profitability (Gronroos & Ravind, 2011; Zeithaml and Bitner, 2000).

Service delivery, when viewed from public service realm simply means the systematic arrangement on the part of public officials to provide the utmost demand of the public needs in the best way that the citizens will be able to achieve their desires (Lovelock & Wright, 2002; Goldstein, Johnston, Duffy & Rao, 2000; SAMDI, 2002; Nambalirwa & Sindane, 2002). Public service delivery is the

mechanism through which government organizations deliver their services to the public at the local, state and federal levels.

The importance of public service delivery cannot be overemphasized. It forms the fundamental structure for nation-building; it makes the state visible to its citizens, often forming the principal tangible link between government and their people. Public services carry and diffuse the values of the new nations and contribute to the bonding between the state and citizens. (Walle, & Scott, 2009). Quality public service delivery impacts on economic growth of the nation and also on human capital improvement (Afridi, 2017).

According to Karyotakis and Moustakis (2014), the public service framework focuses on three important dimensions of quality: The core of the service, the external environment of the service, the relationships that can be developed in the provision of services. Quality in the public sector has evolved in three main phases: the quality in the sense of respect for rules and procedures, the quality in the sense of efficiency, the quality of the concept of citizen satisfaction - customers. Oakland and Porter (2003) opines that during the TQM implementation, the quality concept must be mastered by all member of the private or public organization to enable them to provide high quality products and services. According to Giannakopoulou (2011), an emphasis was placed on the importance of quality in the public sector with the introduction of Management by Objectives (MBO) at the end of the 1960s. This was a transitional period, where for the first time an attempt was made to connect the scope of public service with the generated results.

TQM is considered a powerful tool for creating a quality culture since it focuses on leadership, communications, training and continuous improvements (Abdallah, 2014). TQM describes a management approach to long-term success through customer satisfaction and the collective effort of all members of an organization in improving processes, products, services and the culture in which they work (Mosadeghrad, 2014).

The Role of the State in Service Delivery

There was a growing need in the early 1990s to modernize and reform the dysfunctional and bureaucratic public sector, in order to meet the current needs of the society and prosper in a highly globalized and competitive environment. Efficiency improvement in the public sector is a goal that is positioned high on the political agenda in almost all industrialized countries (Staes & ijs, 2005).

The state, whether capitalist or socialist, democratic or non-democratic, authoritarian or non-authoritarian has a great responsibility towards the citizenry in the society when it comes to public service rendering. While the government recognizes this responsibility, it behooves on public officers to understand the relationship between the quality of service delivered to the public and good governance since the latter enables the former to determine the performance of a democratic leader in the society. Kauzya and Niland (2020) posits that public servants who deliver services responsively, equitably and with humanness help enhance the credibility of the government, and as a consequence, foster trust amongst the people. True public goods must satisfy the users since they are being allocated by the government. The allocation roles of the government compliment other roles of the state such as income redistribution, economic growth and stabilization, and citizenship employment.

The role of the state is always dynamic in nature as it is based on the changing social values, technologies, objectives and priorities of government. The provision of quality goods in any state is a function of the performance standard sets by the government for the public institutions. According to Tanzi (2000), the performance of public institutions depends on factors such as (a) tradition and reputation, (b) the resources they have available and the discretion over their use, (c) the clarity of their mandate, (d) their organizations, (e) the incentives that they face, (f) the SSThe role of the state to the public servants in the course of carrying out their service responsibilities is to embark on capacity building, ensure inter-agency relationship or collaboration, provide financial

support, establish moral values to dissuade them from committing corruption, and educating them to develop rational public-oriented services to enable them to render quality service to the society.

The state is responsible for the public goods such as health care service, job creation, transportation projects, housing, food provision, quality education, community management, and other social services.

According to Fakir (2007), public service needs to focus on responsiveness to the public, executive government, politicians and the social and political environment; focus on accountability to the public, executive government and politicians; address internal challenges, which include monitoring and evaluation, management of financial resources, acquiring relevant skills, investing in proper knowledge management systems, streamlining services, recruiting, training, attracting and retaining appropriate skills, and instituting an appropriate ethical regime.

Total Quality Management in the Public Service

Total quality management is described by Kumar et al (2009) as an all-embracing philosophy of management which aims at coordinating all functions of an organization so that they aligned to meet customer or user expectation and the organization's objectives. According to Odoh (2015), TQM is considered to be both a philosophy and methodology for managing companies; it provides the overall concept that fosters continuous improvement in a company. TQM was not confined to processes of production or delivery of service, but also was applied to partnerships with suppliers and high-quality service to customers (Dale, Wiele, & Iwaarden, 2013). Harris, Mccaffer, & Eduw-Fotwe (2013), have proposed that the provision of goods and services by organizations should meet three criteria. (1) Be fit for purpose on a consistently reliable basis. (2) Delight the customer with the service that accompanies the supply of a good. iii Supply a quality of product

or service that surpasses that of competitors irrespective of price. (3) TQM is a management-based approach with the participation of all members of an organization in improving processes, products, services and the culture in order to achieve higher level of satisfaction of customers and other associated stakeholders (Ismyrilis & Moschidi, 2015; Aranda, & Márquez, 2015; Yeng, Jusoh & Ishak, 2018).

The most important tasks of public administration are general administration, maintaining of public order and safety, and providing welfare services, such as education, financing small-scale business, health care, and social services. To be able to carry out these statutory functions, the public institutions have to seek for a private sector technique to improve its performance so that those services and goods delivered can meet the expectation of users. In the literature, it was found that TQM approach has been variously applied in health, transport, education, housing and other services sectors based on advantages associated with it (Duggarrala, 2008; Moghaddam & Mogallegghi 2008; Saati & Balague, 2009; Venkataman, 2007)

TQM is beneficial to public institutions because it enhances employee and management performance, quality improvement, costs reduction, innovation, and reduction of capital investment and promotes customer performance (Tuomi, 2012). Goestch and Davis (2016) argued that implementing TQM will improve firms' performance and maximize their competitiveness. It also helps to sustain organization's culture through consistent satisfaction of customers (Abusa & Gibson, 2013). TQM emphasizes the incorporation and coordination of all functions in the course of a job and aims to achieve an unending improvement in quality (Mohanty & Lakhe (2011). TQM enables organization to learn from the environment in order to embark on innovation that would create opportunity for successful change, adaption and adjustment (Manu, 2011; Moreno, Morales & Montes, 2005).

There is contending argument in the literature among scholars on

the applicability of TQM to public service delivery since it was considered as public sector approach to satisfying customers and means through which business firms could retain the patronage of their customers in the face of competitions from other firms. The applicability of TQM in the public sector institutions is carried out by infusing private sector philosophy based on measurement and improvement of government service deliverability. The implementation of TQM is based on political support, successful leadership, public participation, government agency and policies. The role of TQM in the public sector is to embrace the coverage of public project, labour productivity, inputs, outputs, operating performance, service quality and prices.

The major challenges to the applicability of TQM in the public sector institutions (PSIs) are: Top managers' constant turn over prevents their commitment to TQM; most PSIs generate services rather than goods; PSIs focus on results rather than process since it is complex to generate performance indicators on their part; limited incentives are made available by government to drive customer-oriented quality services; excess and rigid bureaucratic rules; and difficulty of defining customers of public institutions as they can easily be identified in the private sector (Hsieh et al. 2002; Swiss 1991, Mosadeghrad, 2014).

The primary elements of TQM are: customer-focused, total employee involvement, process-centered, integrated system, strategic and systematic approach, continual improvement, fact-based decision making, and communication. According to Karyotakis and Moustakis (2014), TQM is synthetic and covers all key indicators of competitiveness, as well as a wide range of methods and techniques to improve products, services and processes.

Drucker (1980) was able to identify six challenges hindering public sector's productivity improvement. These are: Lack of clear performance targets; Trying to do too many things at once; Solving

problems by throwing people at them; Lack of an experimental attitude; Lack of evaluation so nothing is learned from experience; Reluctance to abandon programs.

Reasons for Quality Management in the Public Institutions

The reasons for controlling and adopting total quality management are to:

1. Enhance good and service delivery

TQM enables the public institutions to improve on the quality of goods and services supplied to their users in order to satisfy them (Murenga & Njuguna, 2020; Sadikoglu & Olcay, 2014). High quality inputs provide opportunity for high products and services. Sometimes the goods and services are delivered to the government institutions by private firms. The roles of government institutions are to check if goods and services are delivered according to prescribed standards and time agreed for supply. To enable supplier firms to meet up with those standards, they have to improve on the operational management, strategic planning, inventory management, and innovation performance.

2. Prevent waste of resources

One of the objectives of TQM is to eliminate waste by increasing efficiencies (Pratt, n.d., Karasoy, 2018) Waste can be eliminated in the course of producing goods and services when the right production materials are used, cost is reduced, inventory and transportation wastes are prevented, accurate personnel is employed, modern technology is applied, quality resources are utilized and constant staff training is embarked by organizations.

3. Promote application of international standard

The International Organization for Standardization (ISO) provides standardization across an array of products and companies (Nour, 2018). ISO facilitates trade, but its focus is on process improvement, safety, and quality in several areas ISO Standards

include ISO 27001, ISO 9001, ISO 14001, ISO 13485, ISO 22000, ISO 17025, ISO 45001, and many others. Public and private sectors have employed TQM to enable them to key into the benefits of the standards provided by the International Standard Organization.

4. Facilitate high standard of living

TQM is a reasonable approach to high standard of living. Since TQM promotes the delivery of quality goods and services, the possibility of experiencing high standard due to the goods and services available for the use of the public is most certain. The components of high standard of living which are manifest in TQM is accessibility to good road network, standard education, availability of quality health service system, existence of good housing system etc.

1. Generate profit

TQM approach is applied on the basis that the quality of products and processes is the responsibility of every staff irrespective of the cadre that one finds himself or herself in the process of producing goods and services in an organization. When waste and cost are reduced, profit will be ensured. TQM facilitates patronage from customs (Singh & Singh, 2014). The higher the customer the most likely the profit that will be realized as a result of quality of goods and services delivered into the market.

5. Patronage and loyalty from domestic and foreign consumers

TQM approach in the public sector provide opportunity for goods and services to reflect the criteria sets by the Standard Organization of Nigeria (SON) and International Standard Organization (ISO) such as firms producing and securing certification for the goods and services delivered. The higher the trust customers have in public goods and service the lower the patronage secured by foreign products. TQM also makes it possible for patronage for domestic goods and services by foreign users to increase.

6. Competitive advantage

TQM creates a competitive advantage for public sector over the private sector. TQM makes it possible for public sector to compete favourably with the private sector (Powell, 1995). The adoption of New Public Management (NPM) approach in the public sector strengthens the institutions to apply new techniques utilized in the private sector to promote quality goods and services made available for the consumers. NPM is performance-driven (targets, standards) and output controls just like TQM.

7. Hinders customer protest

TQM as an element of performance improvement in goods and services focuses on harnessing human and material resources to prevent consumers from protesting against public goods and services delivered, particularly by government institutions. The difference between expected quality supplied and the perceived quality output generates customers' reaction either positively or negatively (Kim, 2020).

8. Aid social and economic development

The public sector is described as a growing ring of institutions, with the central government at the center and agencies and public firms following. TQM, when applied in the public sector will hasten social development through the delivery of quality goods and services that will steer up the Gross Domestic product of a country. For instance, some of the Asian countries such as Malaysia, Japan, India, Singapore to mention a few have been able to adopt TQM in their private and public sectors. TQM is a focal area of ISO 9000 quality management standards applied by countries to enable their products to secure certification for exportation. TQM has indeed boosted the economy of different countries where it is effectively applied. According to Nguyen, Phaen and Matsui (2018), TQM contributes to sustainable goals because it leads to significant improvement in performance of organizations.

Total Quality Management (TQM) and Public Service Delivery in Japan

The most prominent American quality philosopher, Edwards Deming was considered as the father of quality control in Japan. Deming emphasized the importance of improving quality through his five-step chain reaction, which proposes that, when quality is improved, (1) costs decrease because of less rework, fewer mistakes, few delays, and better use of time and materials; (2) productivity improves; (3) market share increases with better quality and prices; (4) the company increases profitability and stays in business; and (5) the number of jobs increases (Lewis, Goodman & Fandt, 2004). Deming devised a 14-point plan to summarize his philosophy of quality improvement. These are: create constancy of purpose, learn and adopt the new philosophy, inspection, reduction of supplier, improvement, training, supervision, reporting problems, breakdown barriers, eliminate slogans, quality, removal of workmanship barrier, career development, and accomplishment of transformation.

Another pioneer in quality management is Crosby. His approach is based on culture change in an organization. Juran is another notable name in the area of quality. The Juran approach divides the quality effort into three parts: quality planning, quality control, and quality improvement. The Japanese fully embraced quality ideas and methodologies before it was adopted by the US Navy. TQM programs require standardization in processes, training and equipment, and strict management of resources, delivery lines, and infrastructure (Abdulmalek & Raigopal, 2007). In Japan, Total Quality Management (TQM) was adopted in their service delivery of goods to the public users through the public institutions by applying the following models: National quality movement, company-wide quality control stakeholder quality governance, cross-functional management and information flows, quality control circle, training and education (Tachiki, 2008).

On the aspect of operation, the Japanese style of TQM involves

continuous improvement in every business operation through the concept of total quality from resource provision and acquisition to providing customer support and after-sales service as well as identifying the price of the service or product and the time of delivery (Kaynak, 2003; Munizu, 2013, Jagoda and Kiridena, 2015). In order to meet customer needs and offer superior customer value, through alignment of the firm's operations and understanding, sharing and responding to customers, the organization must adopt TQM initiatives.

Public service delivery with the application of TQM model has been made possible because of the choice of the government and private companies to educate and train employees and private suppliers to enable them to understand the philosophies associated with the TQM. Apart from this, efficiency and effectiveness have been considered as two major areas adopted by Japan to promote synergy that enhances optimum result. TQM has been effective for organizational performance in Japan due to the consideration granted to customers as the first choice before employees and stakeholders.

Total Quality Management (TQM) and Public Service Delivery in Nigeria

The essence of government at whatever levels is to ensure efficient service delivery to the citizenry. Efficient service delivery depends largely on the training, expertise and entire staff development. Mediocrity, redundancy, low level of productivity and inefficiency are some of the features in the Nigerian civil service that have impaired viable capacity building in the public sector (Ihemeje & Afegbua, 2020). The major concerns of public organizations are to provide vital services for people's welfare and progress, to accelerate development and to achieve greater public good and show responsiveness to public needs (Erakovich & Wyman, 2009). The implication of poor service delivery in the public sector is of

great importance in view of strategic nature of public services and their contribution to development of the economy and the wellbeing (Iyanda, 2017).

A major hindrance or obstacle to efficient service delivery in Nigeria is the attitude of public servants to members of the public. Most public servants are not well trained on how to relate with their clients. Customers are the direct users of services delivered by government agencies. The concept of customer service delivery, therefore, emanates from the perceived need to treat members of the public that require government services, like a private sector entrepreneur would treat his/her customers (Fagbemi, 2006).

Total quality management is part of government machinery for implementing policy decisions relating to service delivery that are of value to citizens (Suleiman, 2009). In order to entrench quality of service delivery among public service organizations, the Nigerian government in 2004 established what could be regarded as quality service regulation policy known as service compact with all Nigerians (SERVICOM) (Mamah, 2016). There was also the Consumer Protection Council in 1992, established to enhance quality delivery in the public organization.

Challenges of Quality Control and Management in Nigeria

Nigeria, just like Japan, established some agencies to determine the quality of goods and services rendered by the various public organizations over the years. Those agencies were established by law and they performed functional roles. Prominent among these are: Standard Organization of Nigeria (SON) established by Act No. 56 of 1976 to control quality of goods and services of manufacturing industry; National Agency for Food and Drug Administration and Control (NAFDAC), established by Decree 15 of 1993, to ensure quality and safety in the food supply to customers; the Consumer Protection Council Act, Cap 24, 2004, protect the interest of consumers in respect of services and products supply to the market; the National Institute for

Pharmaceutical Research and Development (NIPRD) and Pharmacists Council of Nigeria (PCN); National University Commission (NUC), National Teachers Institute (NTI), National Primary Education Commission (NPEC), the Joint Admission and Matriculation Board (JAMB), Academic Staff Union of Universities (ASUU), National Board Technical Education Council (NABTEC), control and manage the quality education; Nigeria Communication Commission (NCC), regulates the communication sector; and Nigerian Electricity Regulatory Commission (NERC), controls the power sector.

The impact of the agencies established both at state and federal levels to control, manage, and examine qualities of goods and services delivered to consumers have yielded less basically because of the following reasons:

- **Corruption**

Corruption in the public sector is so alarming that the role of the public sector in rendering quality delivery in goods and service to the public is gradually declining in Nigeria (Hassan, 2020; Ojeka, Adegboye, Adegboye, Umukoro, Dahunsi & Ozordi, 2019). The major objectives behind the setting up of public organization is defeated with the private firms taking the lead in total quality management. When supplies are made to MDAs, the attempt to cover firms supplying the inferior goods is high as bribes are requested to have them approved.

- **Inadequate study and knowledge of policies**

Public servants are ignorant of the total quality management principles in some instances (Egwunamatum, Anthony, Eze & Awodele. 2021; Orumwense, 2014). The Standard Organization of Nigeria (SON) and the International Standard Organization (ISO) requirements are sometimes ignored by public servants. Again, most public servants do not see reasons for studying the standard manuals of SON and ISO, because those that supposed to confirm the quality of goods and services supplied are not forthcoming in their responsibility.

- **Resources for quality control and management insufficient**

Measurement of quality goods and services is done through skillful experts whose responsibility is to consider the management objectives, indicators, measuring efficiency and effectiveness, the common assessment framework (CAF), and the quality certification. The challenge is that human, financial and material resources to carry out this exercise by public officials that are employed to do that are not usually adequate (Emeje, Ekere, Olayemi, Isimi, & Gamaliel, 2019; Olusegun, 2021).

- **Inconsistencies of government policies due to amendments**

The inconsistencies associated with public policy making consistently affect the standard of goods and services delivered by public organizations (StearsBusiness, 2018; Lawal, 2020). The effect of this inconsistencies manifested themselves during the implementation of the new standards established by the government because of its suddenness and the confusion created between the old standard set and the expected standard.

- **Cost of implementation**

Quality control requirements, improved accuracy and reduced uncertainty need to be balanced against requirements for timeliness and cost effectiveness. However, the challenge with the government as well as private organizations is the cost of implementing quality control policy (Ahaotu, 2018; Raiya, 2010). The attempt to modify goods and services to reflect the standard principles is capital intensive on the part of firms. Hence, those firms prefer the traditional production and delivery system with less capital. It is recognized that resource requirements will be higher in the initial stages of implementing any Quality Assurance/Quality Control system than in later years.

- **Difficulty of determining customers value**

The public service must offer their customers value for money through good management and controls of goods and services offered to them in the market or supplied to the public. However, customers have different views of what quality is all about. Thus, the difficulty of sampling the opinion of consumer during data collection on what should be delivered as goods and services is what the public organization have to bear. The asymmetrical relationship between "supply" and "demand" is a major factor affecting the quality of goods and services provided to customers (Balogun, 2001).

- **Negative management attitude**

Top management commitment and participation in TQM practices are the most important factors for the success of TQM practices. Managers should demonstrate more leadership than traditional management behaviors to increase employees' awareness of quality activities in TQM adoption and practices (Criado & Calvo-Mora, 2009; Goetsch & Davis, 2010). Some managers of total quality control and management in both public and private organizations see the demand associated with the exercise as rigorous. The public service and the culture of non-commitment has made the philosophy of quality service delivery as intensive performance towards their organization and the public.

The following methods are used by government control and management agencies to determine quality of goods and services delivered for consumption:

- 1. Standardization**

Standardization is the process of implementing and developing technical standards based on the consensus of different parties that include firms, users, interest groups, standards organizations and governments. Scholars have argued that standardization has a significant impact on the creation and diffusion of innovations

(Dolfsma and Seo, 2013; Wrighta; Sturdyb, & Wyliec, 2012). In Nigeria, the Standards Organization of Nigeria (SON), an apex standardization body, determines the quality of goods and services that should be delivered to the consumers. SON primarily adopts ISO, American, European, African and ECOWAS standards.

2. Quality testing and evaluation

Testing is the process used to execute a system of quality assurance. It is used to detect the problems in a product or service (Westland, 2018). A quality evaluation is a quality management activity in which another individual, typically a supervisor or someone from the QM/QA team scores an agent interaction based on key criteria defined in a quality form. For example, there are several problems in Nigeria affecting qualitative assessment in schools today. These challenges of qualities assessment of teachers in Nigeria include teachers' poor perception of assessment, poor competences to carry out assessment, excessive use of summative assessment more than formative assessment, lack of resources, socio-cultural problems and lack of technical know-how.

3. Degree of customers complaint

The government plays a significant role in providing goods such as national defence, infrastructure, education, security, and fire and environmental protection almost everywhere (Stanford Encyclopedia of Philosophy, 2021). An integral part of any democratic system and a fundamental principle of good governance in any society is the ability of a ruling elite to accommodate public service complaints as regard the delivery of goods and services for their consumption. The complaints by the public enable bureaucrats and political office holders to account for the decisions they have taken on public issues. When these citizen complaints are well designed and easily accessible, it would impact on the government positively as per the goods and services supplied for public consumption.

4. Regulatory laws

In order to protect the interests of the consumers, the federal government of Nigeria formulated Acts and established different agencies to enhance proper delivery of goods and services. There are: The Federal Competition and Consumer Protection Act (FCCPA), 2018, The Competition and Protection Tribunal (CPT), Consumer Protection Council Act (CPA), 2004, Standard Organization of Nigeria Act 56, Consumer Protection Regulation, 2019, General Consumer Code of Practice, 2018, the NERC Customer Service Standards of Performance for Distribution Companies, among others. The major objective of the legislations and regulations is to protect and promote consumers' interest. Where these interests are tampered with the government has the power to put such products out of the market.

5. Inspection

Whenever goods and services are provided, the various agencies of government in the public institutions established to enforce total quality management can use inspection method to see if such products align with the specifications. Inspection is done by: i/ sorting out failures; ii/ production line inspection; iii/ office work inspection iv/ gathering failure information v/ inspection at intermediate stages; vi/ inspection by workers. The essence of inspection is to determine the percentage of defects and non-conformity in the quality provided. According to Councils of the Inspectors General on Integrity and Efficiency (2012), proper inspection includes: providing factual and analytical information; measuring performance; determining compliance with applicable law, regulation, and/or policy identifying savings and funds put to better use; sharing best practices or promising approaches; assessing allegations of fraud, waste, abuse, and mismanagement

Conclusion

TQM has been adopted by different countries in Asia, Europe and America as a public service delivery reform. The ability of Japan to continuously improve on TQM elements and absorb such into its economic culture makes the implementation yield results. The model has been adopted and implemented in the public sector management as well as private firms in Japan. This is manifested in the quality of goods and services delivered to consumers. Thus, quality is measured based on conformance specification, durability, reliability and acceptability. There exists thorough quality planning, quality control, inspection and quality improvement.

The poor delivery of goods and services in Nigeria emanated from the existence of endemic corruption among public officials, inadequate study and knowledge of policies, resources for quality control and management inefficiency, inconsistencies of government policies due to amendments, cost of implementation, difficulty of determining customers value, and negative management attitude.

The critical issue is whether or not total quality management is practicable and will be efficacious in the Nigerian public sector. If it is practicable in Japan and the West, it can be practiced in Nigeria as well, if barriers like unwillingness to shift from traditional service delivery to modern technological means, lack of TQM training experts, non-recognition of customers' needs, embezzlement of government fund, incompetent leadership skill, absence of quality-oriented culture, and outright unwillingness to learn from the Asian Tigers and the West on how the TQM is implemented in their public service systems over the years could be removed.

Recommendations

- The Ministry of Labour and productivity at federal and

state levels should expose public servants to modern technology of service delivery.

- Public organisations should draw comprehensive plans and strategies on how to improve on TQM so that customers' desires can be met before services and goods are delivered.
- Monitoring unit or department should be established in every public organization to enable the government to know if implementation of service delivery policy is properly executed by public servants.
- The research and development unit or department should craft out questionnaire that consumers will fill to enable the public organization to know the extent of customers' satisfaction derived from the supply of services and goods.
- TQM implementation will be more successful in public organization when resources are made available to public servants. The process and standard will materialize with government's efforts.

1. Markets. The number of new products offered in the market place has grown continuously accompanied by ever changing new technologies and methods of manufacturing. Consumers are more sophisticated as a result of higher specialization in the goods and services offered. Moreover, markets have no borders and much broader in scope leading businesses to be highly flexible and able to change direction rapidly.

2. Money. The increase of competition led many organizations to invest more in automation technology. This fact increased quality costs and made managers to focus on the quality-cost area as one of the “soft spots” in which its operating costs and losses can be decreased to improve profits. The early efforts to increase in plant investment, financed through increased productivity, has made

losses in production extremely serious.

3. Management. Responsibility for quality has become a cross-functional and distributed effort among several groups, from engineering to marketing, manufacturing, and service. For example, new operations management schemes involve many parties within and outside the organization.

4. Labor. The rapid growth in technical knowledge and the creation of new fields require workers with a high specialization. This situation has created the need for hybrid knowledge workers who can integrate the work of the different fields in order to reach the desired level of quality.

5. Motivation. The complexity of producing quality products has magnified the need for quality contribution from every employee. In addition to monetary reward, workers need to feel a sense of accomplishment in their jobs. This led management to intensify training in quality education and improve communication of quality consciousness.

6. Materials. Looking at production costs and quality requirements, the new materials used are intended for special applications. Chemical and physical measurements must be made using highly specialized laboratory machines in order to control quality.

7. Machines, mechanization and automation. The demand of companies to get cost reductions and production volume to satisfy consumer's needs has forced the use of more complex manufacturing equipment. But mechanization and automation make good quality critical because reducing cost may not raise worker and machine utilization to satisfactory values.

8. Modern information systems. The new and constantly

improving methods of data processing provide the means for an unprecedented level of control of machines and manufacturing processes as well as control of products and services even after they have reached the customer. Management can obtain far more useful, accurate, timely and predictive information upon which to base the decisions concerning the business.

9. Mounting product requirements. Increased complexity and higher performance requirements for products intensified the importance of product safety and reliability.

Management must give attention to make sure that no factors enter the process to decrease the reliability of components or systems.

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