

Human Resource Development Mechanism and the Performance of Public Sector Accountants' in Nigeria

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Abstract: The study examines human resource development on the performance of public sector accountants' in Nigeria. The quality of accountants' available is a function of reliable and acceptable financial reporting framework that will improve productivity in the public sector. This can only be achieved through an effective and efficient human resource development structure. To achieve the objective of the study, primary and secondary data were used. The primary data was obtained through a well structured questionnaire administered to one hundred and nineteen public sector accountants in Bayelsa State and the data obtained were analysed with econometric models of multiple regression, granger causality test and diagnostic test. The Cronbach's alphas model was used to verify the reliability of the instrument. The study found that job training, performance appraisal, career planning and reward employee welfare was positively related to productivity of public sector accountants' in Nigeria. Based on these findings, the implications for human resource development mechanism practice and recommendations were discussed.

Key words: Bayelsa, career planning, job training, Nigeria, performance appraisal, productivity, reward and employee welfare

INTRODUCTION

There is a large and growing body of literature that shows a positive linkage between human resource development and performance. The emphasis on human resources in organizations reflects the view that market value depends less on tangible resources, but rather on intangible ones, particularly human resources (Stiles and Kulvisaechana, 2005). Recruiting and retaining the best employees, however, is only part of the human resources development framework. Organizations also has to leverage the skills and capabilities of its employees by encouraging individuals learning and creating a supportive environment in which knowledge can be created, shared and applied to achieve corporate goals of the organization. Chew (2004) reported that employee attitudes and behaviours (including performance) reflect their perceptions and expectations, reciprocating the treatment that they receive from the organization. In their multilevel model linking human resource practices and employee reacting, Ostroff and Bowen (2000) noted relationships revealing that human resources practices are significantly associated with employee perceptions and expectations.

Therefore, the success of any organization in the contemporary business world depends on the quality of human resources available for the achievement of long

term corporate goals. Solkhe and Chaudhary (2011) stated that "human resource being the most vital factor of production and labour productivity, a positive, forward looking, human resource development is a sine-qua-non for the efficiency and effectiveness of public sector employees. According to Appah *et al.* (2011), organizations all over the world invest several millions on recruitment, selection, training and development, promotions, transfers and compensation of human resources for the performance of their respective organizations. Human beings as the active agents, who accumulate wealth, exploit material resources, build social, economic and political organizations and carry forward national development. Clearly, a nation which is unable to develop the skills and knowledge of its people and to utilize them efficiently in the national economy will be unable to develop anything else. Nwachukwu (2007) noted that human resource development is at the heart of employee acquisition, utilization, productivity, commitment, motivation and growth. Therefore, human resource development is the process of acquiring and increasing the number of persons who have education, skills and experience which are critical for economic and social development (Sharma, 2004). Solomon (2009) suggests that human resource development include investment by society in education, investment by employees in training and investment by individuals in

time and money in their own development. Nwuche and Awa (2009) argue that human resource development improve the skill and knowledge base of organization members, a precursor of organizational development. According to Saraswathi (2010), human resource development in the organizational context is a process by which the employees of an organization are helped in a continuous, planned way to:

- Acquire or sharpen capabilities required to perform various functions associated with their present or expected future roles
- Develop their general capabilities as individuals and discover and exploit their own inner potentials for their own and/or organizational development processes
- Develop an organizational culture in which supervisor-subordinate relationships, team work and collaboration among sub units are strong and contribute to the professional well-being, motivation and the pride of employees.

Therefore, the effect of human resource development on organizational performance has been extensively studied in the recent past. These studies have found a positive relationship between human resource development and firms' performance (Kuo, 2004; Jarventaus, 2007; Rizov and Croucher, 2008; Kundu and Malhan, 2007). However, Bhatti and Qureshi (2007) stated that one of the leading challenges in management has been implementing effective human resources development strategies to enhance performance. As a result of the emphasis on performance, researchers in human resource management have stressed effective human resource development strategies. Thus Luthans *et al.* (2010) made the submission that a resource-based view of an organization suggests that optimal use of human resource can be a key source of competitive advantage because it is so difficult for competitors to replicate. This resource-based view has led to considerable attention in human resource development focusing on evaluating the value and impact of human resources on performance. Therefore the objective of this study was to examine human resource development mechanism on the performance of public sector accountants' in Bayelsa State, Nigeria.

LITERATURE REVIEW

Human resource development: Human resources being one of the important factors of production, therefore human resources development is needed to develop competences of employees. According to Ahmad and Schroeder (2003), human resources are considered the most important asset of an organization. Human resource

development involves all management decisions and practices that direct, affect or influence the human resource in the organization (Solkhe and Chaudhary, 2011).

Human resource development mechanisms of training, performance appraisal and feedback, potential appraisal, career planning, rewards and employee welfare are fundamental for employee performance.

Job training: Training is one of the most important functions that directly contribute to the development of human resources. Training is a set of planned activities on the part of an organization to increase the job knowledge and skills or to modify the attitudes and social behaviour of its members in ways consistent with the goals of the organization and the requirement of the job (Schmidt, 2007). According to Nwachukwu (2004), the objectives of training employees include increasing productivity, lower turnover, higher morale and promote goal congruency. Bartlett (2001) found a positive relationship between training and organizational commitment and recommended that human resource development professionals adapt new research methods to demonstrate to organizational decision makers that training and development contributes to desired workplace attitudes which may in turn influence behaviours such as absenteeism and turnover. Arago'n-Sa'nchez *et al.* (2003) and Lee and Bruvold (2003) stated that comprehensive training activities are positively associated to productivity, reduce staff intention to leave and organizational effectiveness. Rowden and Conine (2003) found that a large part of the workers sense of job satisfaction can be attributed to workplace learning opportunities. There are several different methods of training used in the workforce: learning principles and instructional techniques (Alvarez *et al.*, 2004); goal setting (Holton and Baldwin, 2000) and self management and decline anticipation strategy or policy (Batool and Batool, 2012). Therefore, organizations should prepare their training programmes ahead of time. Rautalinko and Lipser (2004) claim that certain training programmes are designed to trigger specific reasons while others apply to general strengths and weaknesses of employees' before training. Two major types of trainings are off-job training which is conducted outside the office; and an on-job training which is conducted within the office environment. Successful and effective job trainings largely impact the productivity of employees during their present job. If employee feels well-trained, they automatically commit to the organization.

Performance appraisal and feedback: Performance appraisal consists of a framework of planned goals, standards and competence requirements and plays an important role in integrating the individual's needs with

the organizational needs (Saraswathi, 2010). It is a formal management system that provides for the evaluation of the quality of an individual's performance in an organization (Yousef, 2000). Hussain-Ali and Opatha (2008) stated that performance appraisal is perceived degree to which performance appraisal system has attributes those are right for fair and accurate evaluation of employee job performance. They argue that the attributes comprise nine features such as PA Objectives; PA Policies; PA Criteria and Standard; PA Form and Procedure; Training of Appraisers; Feedback Discussion; Procedure for Ensuring Accurate Implementation; Make Decisions and Store them; and Review and Renewal. Ali and Akter (2011) stated that employee performance appraisal is subject of great interest in most organizations. There are several reasons behind this. First reason is performance appraisal decisions have effects and consequences on workers compensation and recognition (Bartol and Locke, 2000; Millward *et al.*, 2000). Second important reason is, performance appraisal is important for the development of strategic human resources, which looks at employees as an organizational tool for an organization to survive in competitive and turbulent situations (Ahmad and Spice, 2000). Strong evidence shows that performance appraisal has positive association with performance. Hanley (2005) stated that developmental purpose of performance appraisal is more productive in influencing organizational performance. Brown and Heywood (2005) noted that performance appraisal system has positive association with improved productivity of organizations. Lee and Lee (2007) investigated that effective performance appraisal system improves productivity and quality.

Potential appraisal and career planning: In organizations that subscribe to human resource development, the potential of every employee is assessed periodically. Such assessment is used for developmental planning as well as for placement. Saraswathi (2010) say that in most Indian organisations, the normal practice is to promote people on the basis of past performance. She argues that most young executives coming to organizations are career minded, ambitious and looking for fast growth.

Reward and employee welfare: Rewarding employee performance and behaviour is an important part of human resource development. Organizations with better learning, training and development systems, reward and recognition and information systems promoted human resource development. According to Mercer (2003), employees will stay if they are rewarded. Employees are usually rewarded based on quality based performance. A sense of accomplishment is recognized as important and as motivator. Armstrong (2001) linked reward and employee

welfare to the achievement of previously set targets which are designed to motivate people to be more productive to achieve high level of firm performance. Ian *et al.* (2004) concurred that rewards should be incorporated to organization strategies as seen as a technique which organization can apply in order to achieve higher productivity in accordance with goals. Mohamad *et al.* (2009) research found that incentives is positively related to organizational performance but did not moderate the relationship between both human resource development and organizational performance.

Performance: The relationship between human resource and performance is based on two theoretical strands. The first is the resource based perspective of the firm and the second is the expectancy theory of motivation which is composed of three elements: the valence or value attached to rewards; the instrumentality, or the belief that the employees will receive the reward upon reaching a certain level of performance; and the expectancy, the belief that the employee can actually achieve the performance level required (Stiles and Kulvisaechna, 2005).

Productivity is a performance measure encompassing both efficiency and effectiveness. It is important, therefore, to know who the productive workers are. Productivity is a performance measure encompassing both efficiency and effectiveness (Bhatti and Qureshi, 2007). According to Rahimi and Vazifeh (2011), productivity is a measure of output from a production process, per unit of output. High performing, effective organizations have a culture that encourages employee involvement. Therefore, employees are more willing to get involved in decision-making, goal setting or problem solving activities, which subsequently result in higher employee performance. Encourage a more modern style of participatory management, raise employee and satisfaction and even lower workers' compensation rates. Noe *et al.* (2000) contended that human resource development shapes behaviour, attitudes and performance of employees. Ramsey *et al.* (2000) study found that human resource and productivity are related. This is further supported by Horgan and Mohalu (2006) and Bashir and Khattak (2008) that some selected human resource development strategies are associated with better employee performance.

Empirical studies: Khan (2010) study on the effects of human resource management practices on organizational performance in oil and gas industry in Pakistan. A total of 150 managers of 20 randomly selected firms responded to self-reported questionnaires. Factor analysis and regression analysis results shows that human resource management is positively and statistically significant association with organizational performance. Schmidt (2007) study of the relationship between satisfaction with

workplace training and overall job satisfaction found a significant relationship. Hussain-Ali and Opatha (2008) study in Sri Lanka found that a significant and positive relationship exists between performance appraisal and perceived degree of business performance. Lopez *et al.* (2005) research in Spain show that high performance human resource practices have a positive effect on organizational learning, which in turn has a positive influence on business performance. Batool and Batool (2012) study reveals a positive relation between training and development and competitive advantage. Shields and Wheatly (2002) in their study of Nurses in UK found the lack of job training opportunities has impact on employee job satisfaction. In another study in UK Jones *et al.* (2008) and Gazioglu and Tansel (2006) signify the positive role of job training on employee job satisfaction. Blum and Kaplan (2000) have also identified the positive link between opportunities to learn new skills and employee job satisfaction. Katou and Budhwar (2006) in their study of 178 Greek manufacturing firms found support with the universalistic model and reported that human resource management policies of recruitment, training, promotion, incentives, benefits, involvement and health and safety are positively related to organizational performance. Tessema and Soeters (2006) study of human resource and performance in Eritrea reported that successful implementation of human resource practices could enhance individual and the civil service organizational in Eritrea. Tsai (2006) study of Taiwan reported that effective use of employee empowerment practices is positively related to organizational performance. Zheng *et al.* (2006) study of human resource practices and performance in 174 Chinese SME's and within performance base pay, participating decision making, free market selection and performance evaluation, only high-level employee commitment was identified as the key item outcome for enhancing performance. Paul and Anantharaman (2006) in their study of 35 Indian software companies determined. Developed and tested a causal model linking human resource management with performance thorough intervening process.

Therefore, based on the study of literature, the following hypotheses emerge:

- Ho1:** There is no significant and positive relationship between training and productivity of public sector accountants'.
- Ho2:** There is no significant and positive relationship between performance appraisal and feedback and productivity of public sector accountants'.
- Ho3:** There is no significant and positive relationship between potential appraisal and career planning and productivity of public sector accountants'.
- Ho4:** There is no significant and positive relationship between reward and employee welfare and productivity of public sector accountants'.

MATERIALS AND METHODS

Population and sample: The target population of this study was all accountants' in the Nigerian public sector. However, the accessible population was a total of 300 public sector accountants' in the Bayelsa State Public Sector in June 2011 to February 2012 from the Director of Treasury, Ministry of Finance, Yenagoa. Simple random sampling technique was used to arrive at the sample of the study. The sample size of 171 for the study was derived from the application of Yaro Yamen model.

Instrumentation: The instrument used for data collection was a 60-item instrument developed to assess human resource development on the performance of public sector accountants' in Bayelsa State, Nigeria. The job training aspects of this survey originate in part from Schmidt (2007) job satisfaction with workplace training. The three subscales measure government support for training, accountant feelings about training and accountant satisfaction with training. Performance appraisal aspects of this survey originate from Hussain-Ali and Opatha (2008) study on performance appraisal and business performance study. Performance appraisal was operationalised into nine dimensions as follows:

Objectives:

- **Adequacy:** Adequacy of administrative purposes and adequacy of development purposes
- **Policies:** Soundness of on whom, Soundness of when, Soundness of who and Soundness of how
- **Criteria and standards:** Adequacy of criteria, definitions of criteria and objective and quality of standards
- **Design forms and procedure:** Availability of separate appraisal forms and procedure and appropriateness of the appraisal forms and procedure and appropriateness of appraisal form
- **Training evaluators:** Availability of training, appropriateness of training method, availability of training manual and quality of training program content
- **Feedback:** Find out about the availability of discussion, appropriateness of discussion and adequacy of expected behaviours;
- **Appraisal (accurate implementation):** Use of responsibility practices for ensuring and use of other practices
- **Decision and store:** Responsibility for final decision and systematically storage of data
- **Review and renewal:** Availability of review and renewal and continuity of review and renewal.

Reward and employee welfare of the survey originates from Khan (2010) study of effects of human

resource management practices on organizational performance in Pakistan. Reward and employee welfare was operationalised using competitive pay package that is disseminated to employees, performance-based pay, comprehensive incentive plans and combination of monetary and non-monetary rewards, social recognition and appreciation. Productivity of the survey originates from Malmir *et al.* (2012) study of classifying the effective factors human resources by using AHP and Topsis methods. Productivity was operationalised using exhibition of the precise information on organizational performance, job skills, wages and salaries, level of education, background and experience on the job. A five point scale of very high extent (5), high extent (4), moderate extent (3), low extent (2) and very low extent (1) were used to measure the response.

Reliability and validity: The reliability has two aspects, that is, stability (ability to produce consistent results over time despite uncontrollable testing conditions or state of the respondents) and consistency (homogeneity of the items in the instrument tapping the construct) (Opatha, 2002; Ndiyo, 2005; Baridam, 2008). According to Osuala (2005), a reliable measure is one that is consistent. And because it gives a stable measure of a variable, a reliable measure is precise. The test-retest was done for estimating external reliability by using 30 accountants' in the public sector. The test-retest coefficients of the instruments measuring job training, performance appraisal, employee welfare, career planning and performance were 0.73, 0.82, 0.85, 0.78 and 0.91 respectively suggesting that each instrument possesses a high degree of test-retest reliability. This suggested that there was a strong consistency of responses between the accountants. The Cronbach's Alpha is used to test the degree of internal consistency of an instrument. The Cronbach' alpha for the variables were 0.75, 0.84, 0.83, 0.75 and 0.89.

Data collection procedure: A study of this type presents a number of data collection challenges. It requires as broad a sample as possible and at the same time requires that each data point provide comprehensive information on human resource development mechanism on the performance of public sector accountants' in Bayelsa State. Thus, the sample was drawn from the number of accountants' in the Bayelsa State Civil Service as supplied by the Civil Service Commission of Bayelsa State. A total of 171 questionnaires were sent to the respondents. A total of 119 questionnaires were received with a response rate of seventy percent (70%).

Data analysis: The study used quantitative techniques for the analysis of data. Econometric view (e-view) was employed for data analysis. Descriptive statistics and ordinary least square were used. The ordinary least square was guided by the following linear model:

$$PR = \alpha + \beta_1JT_1 + \beta_2PA_2 + \beta_3CP_3 + \beta_4RW_4 + \epsilon$$

where,

- PR = Productivity
- JT = Job training
- PA = Performance appraisal
- CP = Career Planning
- RE = Reward and employee welfare
- β_1 - β_4 = The coefficients of the regression
- α = Intercept of the regression
- ϵ = Error term capturing other variables and the model was tested using the diagnostic tests to ascertain the assumptions of classical linear regression model.

RESULTS AND DISCUSSION

This section of the study examines the econometric results and discussion of relevant findings from the analysis of data obtained from the questionnaires administered to the respondents.

Table 1 shows all the variables in the model are stationary at level data using Augmented Dickey Fuller of -3.892836, -3736252, -4.123846, -5.462954 and -4.372851 is greater than the critical values of 1% (-3.4890) and 5% (-2.8870), respectively. This result reveals that the mean, variance and covariance are constant at level data 1(0). This result implies that ordinary least square can be applied for the analysis of the data (Gujarati and Porter, 2009; Wooldridge, 2006; Asterious and Hall, 2007).

The Table 2 shows the least square multiple regression result for the dependent variable (productivity) and independent variables (Job training, Performance appraisal, Career planning and reward and employee welfare). The result indicates that all the independent variables affect the productivity of public sector accountants in Bayelsa State of Nigeria. That is the probability of 0.0023, 0.0216, 0.0473 and 0.0481 is less than the critical value of 0.05 and the adjusted r-square of 0.551769 or 55% shows that all the variables combined explain the variability of productivity of public sector accountants' in Nigeria. The coefficient of JT, PA, CP and RW are all positively signed meaning that there is a positive relationship between job training, performance appraisal, career planning and reward and employee welfare and productivity of public sector accountants' in Nigeria. It is thus, telling us that if there is a unit increase in productivity, there is going to be about 35, 32, 34 and 37% of the independent variables, respectively. The model selection criteria of Akaike Information Criterion (AIC) provided a value of 5.103865 and Schwarz Bayesian Criterion (SBC) gave 5.221258. The F-statistic and its probability shows that the regression equation is properly formulated telling us that the relationship between the variables combined of the productivity are statistically significant (F-stat = 6.233536; F-stat pro = 0.000144).

Table 1: Augmented dickey fuller unit root test

Variable	Augmented dickey fuller	1%	5%	Test for unit root
Productivity	-3.892836	-3.4890	-2.8870	Level
Job training	-3.736252	-3.4890	-2.8870	Level
Performance appraisal	-4.123846	-3.4890	-2.8870	Level
Career planning	-5.462954	-3.4890	-2.8870	Level
Reward and employee welfare	-4.372851	-3.4890	-2.8870	Level

E-view output

Table 2: Least square regression

Dependent variable: PR
 Method: Least squares
 Date: 02/09/12 Time: 10:19
 Sample (adjusted): 1 118
 Included observations: 118 after adjusting endpoints

Variable	Coefficient	S.E.	t-statistic	Prob.
C	1.944719	2.929828	0.663766	0.5082
JT	0.353955	0.113577	3.116436	0.0023
PA	0.324897	0.139496	2.329079	0.0216
CP	0.347582	0.138876	2.502823	0.0473
RW	0.369806	0.127315	2.904653	0.0481
R-squared	0.680768	Mean dependent var		12.72034
Adjusted R-squared	0.551769	S.D. dependent var		3.302125
S.E. of regression	3.041239	Akaike info criterion		5.103856
Sum squared resid	045.152	Schwarz criterion		5.221258
Log likelihood	-296.1275	F-statistic		6.233536
Durbin-Watson stat	1.977068	Prob (F-statistic)		0.000144

E-view output

Table 3: Breusch-godfrey serial correlation LM test

F-statistic	1.622780	Probability	0.151918
Obs*R ²	1.557973	Probability	0.241855

E-view output

Table 4: White heteroskedasticity test

F-statistic	1.107872	Probability	0.363620
Obs*R ²	8.873277	Probability	0.353099

E-view output

Table 5: Ramsey RESET test

F-statistic	0.981270	Probability	0.378062
Log likelihood	2.068074	Probability	0.355569

E-view output

The Breusch-Godfrey Serial Correlation LM test result in Table 3 shows that the p-value of 0.151918 (15%) is greater than the critical value of 0.05 (5%). This result indicates the absence of autocorrelation in the model.

The Table 4 shows the White Heteroskedasticity test that p-value of 0.363620 and 0.353099 (36 and 35%) is greater than the critical value of 0.05 (5%), that is, we accept that there is no heteroskedasticity in the model. The F-stat and observed R-squared values of 1.107872 and 8.873277 also reveals that the absence of heteroskedasticity.

Table 5 shows the Ramsey RESET test that indicates that the p-value of 0.378062 and 0.355569 (37 and 35%) is greater than the critical value of 0.05 (5%), that is, we accept the null hypothesis there is no apparent non-linearity in the regression equation and it would be concluded that the linear model is appropriate.

Table 6: Pairwise granger causality test

Date: 03/09/12 Time: 10:24
 Sample: 1 119
 Lags: 2

Null hypothesis:	Obs.	F-statistic	Probability
JT does not granger cause PR	116	1.48313	0.23139
PR does not granger cause JT		1.84378	0.16303
PA does not granger cause PR	116	0.57212	0.56598
PR does not granger cause PA		4.01077	0.02081
CP does not granger cause PR	116	0.61597	0.54195
PR does not granger cause CP		2.18911	0.11683
RW does not granger cause PR	116	1.24427	0.29214
PR does not granger cause RW		6.27458	0.00262

E-view output

Table 6 shows the pairwise Granger Causality test result that job training granger cause productivity and productivity granger cause of public sector accountants'. That is, job training 0.23139 (23%) is greater than 0.05 (5%) and 0.16303 (16%) is more than 0.05 (5%). Performance appraisal granger cause productivity and productivity does not granger performance appraisal. That is, performance appraisal 0.56598 (56%) is greater than 0.05 (5%) and 0.02081 (2%) is less than 0.05 (5%). Career planning granger cause productivity and productivity granger cause career planning. That is, career planning 0.54195 (54%) is greater than 0.05 (5%) and 0.11683 (12%) is greater than 0.05 (5%). Reward and employee welfare granger cause productivity and productivity does not granger cause reward and employee welfare. That is, 0.29214 (29%) is greater than 0.05 (5%) and 0.00262 (0.2%) is less than 0.05 (5%).

The results of this study conforms to the findings of prior research study that human resource mechanisms of job training, performance appraisal, career planning and reward and employee welfare positively and significantly affect the performance of employees (Dreher and Dougherty, 2005; Cascio, 2006; Jyothi and Venkathi, 2006; Schmidt, 2007; Harcourt and Wood, 2007; Jarventaus, 2007; Rizov and Croucher, 2008; Hussain-Ali and Opatha, 2008; Halepota and Irani, 2010; Khan, 2010; Solkhe and Chaudhary, 2011; Ali and Akter, 2011; Batool and Batool, 2012).

CONCLUSION AND RECOMMENDATIONS

This study examined the human resource development mechanisms on the productivity of public sector accountants' in Bayelsa State, Nigeria. The review of relevant literatures provides strong evidence of the relationship between human resource management practices and performance of employees. This current study empirically substantiated the results of prior studies with regard to the association between the variables. The findings of this study indicate that job training, performance appraisal, career planning and reward and employee welfare positively and significantly affect the productivity of public sector accountants' in Nigeria. The study highlights the relevance of human resource development practices to achieve and sustain employee performance in contemporary organizations. The result of the study is consistent with the findings of Bjorkman and Xiucheng (2002) study of human resource management practices on western firm performance and found a positive relationship between human resource management practices and performance; Bartel (2000) that examined the impact of human resource management practices on performance in Canada and found a significantly positive relationship between human resource management practice and performance; Wright *et al.* (2005) investigated the effect of human resource management practices on firms' performance in 45 business units in America and Canada and found a causal relationship between human resource management practices and business performance; and Green *et al.* (2006) study revealed that integrated approach to human resource management practices exhibited satisfied and committed employees who demonstrated remarkable individual and team performance. The study therefore recommends among others that public sector organizations should pursue a strategic and purposive human resource development practices that will improve the quality of human resource in their respective organizations. Public sector managers should see investment on human capital as the only means of

improving the performance and productivity of employees. Accountants' in the public sector should ensure that the relevant training and retraining packages designed for performance improvement such as the Mandatory Continuous Professional Education (MCPE) programme of the Institute of Chartered Accountants of Nigeria (ICAN) and other relevant professional associations should be well embraced by public sector accountants for better performance on the job.

ACKNOWLEDGMENT

The authors are grateful to Professor Seth Accra Jaja, Professor A.C. Awujo Dr. D.I. Hamilton and Dr. D.W. Maclayton for their criticism and comments during the graduate studies supervision of this study. The authors are also grateful to the Secretary Civil Service Commission of Bayelsa State, Mr. Chuku Okpu for the support and all the Professional Accountants in Yenagoa and District Society of the Institute of Chartered Accountants of Nigeria (ICAN) that supported this study, mostly Mrs Pauline Ebiye Sawyer (ACA) for the assistance in getting all the questionnaires for analysis from the various respondents.

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