

An Assessment of Head Teachers' Quality Assurance Strategies in the Management of Secondary School Finance in North East: A Survey of Some Selected Secondary Schools in the North-Eastern State of Nigeria

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Abstract

The researchers examined head teachers' quality assurance strategies in the management of school finance in north eastern states. A survey research design was adopted in this study using questionnaire with five research questions and four hypotheses. The population of the study was made up of all the public senior secondary schools from the six (6) north eastern states. All the six (6) states was used selecting a handy number of public senior secondary school head teachers, vice head teacher academics, vice head teacher administration and school bursars. The instrument of the research was a design interview and a researcher structured rating scale titled "Head Teachers' Quality Assurance Strategies in the Management of School Finance Scale" (HTQASMSFS). Cronbach alpha statistic was used to establish its reliability with an index of 0.84. Means and standard deviations was used to answer the research questions while the hypotheses for the study was analysed using one sample t-test statistic at $p < 0.05$ level of significance. Generally head teachers in secondary source for fund, utilizes fund, keeps financial record and control school finances so as to ensure and advocate for adequate resources for economic programme, evaluate the uses of available financial resources and keep accurate information of financial records of the school. These expenditures are based on approved estimates of the year.

Keywords: Secondary education, Finance, Quality assurance.

Introduction

Secondary education in Nigeria is considered as an education that children receive after primary education and before the tertiary stage Federal Republic of Nigeria (FRN, 2013). Apart from serving as the link between primary and tertiary education, it provides opportunity for a child to acquire additional knowledge, skills, and traits beyond the primary level. Although education is supposed to be free in the majority of the state-owned institutions, students are required to purchase books, uniforms and pay for miscellaneous things. Often these schools are understaffed due to low state budgets, lack of incentives and irregularities in payment of staff salaries.

There is hardly any household in this country that is not concerned about the state of education system particularly the secondary school education. In Nigeria, the two broad aims of secondary education are to prepare individual for useful living within the society

and for higher education. The objectives of secondary education as outlined by the Federal Republic of Nigeria (FRN, 2013) are to inspire students with the desire for self-improvement and achievement of excellence and to raise a generation of people who can think for themselves, respect the views and feelings of others, respect the dignity of labour and live as good citizens. In order to achieve these laudable aims and objectives, secondary schools need quality in its operation and management.

To formally enhance quality in secondary education, like in other developing nations in the world, the needed human and material resources have to be in place and the provision of these resources are dependent on finance which also needs to be properly managed to improve the quality of education. Nigeria has adopted various methodologies such as quality assurance, accreditation and audit to address the question of quality in education similar to those in western countries (Utuka, 2011).

Quality assurance is an umbrella concept for a host of activities that are designed to improve the quality of input, process and output of the education system. Quality assurance in secondary education in Nigeria is seen as systematic management and assessment of procedures adopted by the government to monitor performance and to ensure achievement of quality improvement (Dey, 2011). Admittedly, quality assurance aims to give stakeholders confidence about the management of quality and the outcomes achieved.

The head teacher is a major facilitator for the realization of the objectives of secondary education. He is the coordinator and manager of human and material resources available in the school. As human resource personnel, he has numerous areas to effectively and adequately manage if he is to be successful. He has to manage the school environment in such a way that it will be conducive for teaching and learning to take place. And to adequately manage these resources effectively, fund is necessary. In support of this statement, Ekundayo (2010) said that the head teacher is the chief executive and accounting officer who is entrusted with the responsibility of controlling the revenue accruing from the school and ensuring judicious utilization of Parents Teachers Association (PTA) levy. In order to raise fund to complement the efforts of the government, the head teacher can establish a very good rapport with the Parents Teachers Association, Board of Governors, Old Students' Association and Non-Governmental Organizations for fund raising activities (Ajileye & Ikegwuru, 2011). Without finance, school administrators cannot meet up with their responsibilities.

Control of school finance forms an integral part of school administration. Without managing the finance of the school, the objectives of the school may not be achieved. Financial management function helps in regulating the spending of money and reveals losses, waste and inefficiency, thus making it possible for corrections to be made promptly. According to Ukpong (2006), lack of prudence and mismanagement of school funds by the head teachers could give rise to poor students' performance since it might slow down the acquisition of

essential materials for teaching and learning and may mar the idea of effectiveness in school administration or the achievement of the educational goals.

However, Nigerian public secondary climate is facing challenges of low operational quality and absence of required facilities to cater for teachers and students which features; rampant examination malpractices, lack of parental commitment to school activities, high rate bullying, dominant act of indiscipline, gangsters, illegal substance abuse, lack of proper supervision of students activities, inbuilt culture of incompetency and general hopelessness leading to students failure, truancy and dropout. There have been a rising number of student's dropout from formal schooling system (public school) amounting to about ten million (10million) (Abinboye, 2011).

This difficulty in managing school productive standard by government is posing a threat to teacher education in Nigeria, north east particular. The underfunding manifests in dearth of infrastructure, equipment, laboratories, library materials and instructional materials. In the face of current economic situation, the funding in secondary school education keeps dwindling. But how head teachers in secondary schools manage and source for fund is a problem, as cases of mismanagement of available fund abound, as it is reflected in the embezzlement of school funds, imposing unauthorized levies, diverting school funds to private use, abandonment of vital projects in pretense that they lack funds. Could this be an indication of poor financial management strategies of the head teachers? The consequence of improper use of financial control measures in north eastern secondary schools result in shortage of funds for effective school administration, and inadequate provision of teaching and learning materials. This also results in low standard of secondary education in north eastern states which thwarts the achievement of the stated objectives. Hence the problem of this study put in question form is what are the head teachers' quality assurance strategies in the management of school finance in the north eastern states? Providing answer to the above question becomes the thrust of this study.

This study aims to cover some selected public secondary schools in Adamawa, Bauchi, Borno, Gombe, Taraba, and Yobe state. It involved secondary school head teachers, vice head teacher academics, vice head teacher administration and school bursars. The study focused on the following school financial quality assurance strategies: sourcing for fund, utilizing fund, financial record keeping and controlling school finance.

Objectives of the Study

1. To determine head teachers' quality assurance strategies in sourcing fund in the north-eastern states
2. To determine head teachers' quality assurance strategies in utilizing fund,
3. To determine head teachers' quality assurance strategies in financial record keeping
4. To determine head teachers' quality assurance strategies in controlling school finance

5. To determine the different in head teacher's quality assurance strategies in sourcing, utilizing, controlling and keeping records of school finance between state owned secondary school and federal own secondary school.

Research Questions

The following research questions were posed to guide the study:

1. What quality assurance strategies do head teachers use in sourcing fund?
2. What quality assurance strategies do head teachers use in utilizing fund?
3. What quality assurance strategies do head teachers use in financial record keeping?
4. What quality assurance strategies do head teachers use in controlling school finance?
5. Is there different in head teacher's quality assurance strategies in sourcing, utilizing, controlling and keeping records of school finance between states owned secondary school and federal own secondary school.

Hypotheses

The following hypotheses were formulated to guide the study:

- Ho₁:** The mean score of the respondents on head teachers' quality assurance strategies in sourcing fund is not significantly greater than the criterion mean of 17.5
- Ho₂:** The mean score of the respondents on head teachers' quality assurance strategies in utilizing fund is not significantly greater than the criterion mean of 17.5
- Ho₃:** The mean score of the respondents on head teachers' quality assurance strategies in financial record keeping is not significantly greater than the criterion mean of 17.5
- Ho₄:** The mean score of the respondents on head teachers' quality assurance strategies in controlling school finance is not significantly greater than the criterion mean of 17.5
- Ho₅:** The mean score of the respondents on head teacher's quality assurance strategies in sourcing, utilizing, controlling and keeping records of school finance between state owned secondary school and federal own secondary school is not significantly greater than the criterion mean of 17.5

Review of the Relevant Literature

Secondary Education referred to a full-time education provided after primary education for pupils in primary schools between the ages of twelve and eighteen plus (Ogbonnaya, 2010). It is a transitory level of education received by pupils between primary and tertiary education whose curriculum is pre-vocational and academic at the junior level and comprehensive with core-curriculum designed to broaden pupils out look at the senior level (Worlu, 2007). It constitutes post primary education and is a link between primary and tertiary level education. The core curriculum is the group of subjects every student must take in addition to his or her specialty and will enable students to offer art or science in the higher education.

The Head teacher is the administrative head who is accountable to the Schools Management to ensures the effective and efficient utilization of human and material

resources towards the achievement of educational goals. Reiterating on the position of the School head teacher, head teacher is appointed based on qualification and seniority to oversee the proper running of the school in terms of staff and students' welfare and discipline. Oyewale and Alonge (2013) noted that the head teacher in the school system is a professional leader and foremost supervisor who combine the roles of administration supervisor, instructional supervisor and subject supervisors. Hence the growth and development of secondary schools in Nigeria depends largely on the administrative effectiveness and efficiency of the head teacher. In essence, the head teacher implements the policies of secondary education by coordinating, controlling and organizing available resources for the achievement of set objectives.

Educational Management implies judicious use of all available resources for the attainment of defined goals. Management is a term with nuances of meaning and defined in various ways. It can be conceived as being able to handle carefully and un-wastefully what happens in the process of educating people so that everything works out according to plan (Babalola, 2006). He explains further that educational management goes along with the quest to put the school system under control, regulation or supervision in its attempts to effectively and efficiently organize available scarce resources through cooperative efforts when establishing institutions of learning, enrolling learners, attracting best staff, conducting teaching, learning, and research, as well as graduating learners at all levels of education. In doing these, it involves planning, organizing, directing, controlling, coordinating, staffing, and budgeting. According to him, a good educational manager will be one who works with staff and students with fewer complaints about failure rates, dropout rates, repetition rates, retention rates, absenteeism, wastages, sicknesses, strike actions, and unfinished work. School management therefore involves coordinating human and material resources adequately for the enhancement of teaching and learning processes. Efficient and effective school management is indispensable since it sustains the education system as well as stimulates adequate teaching and learning. It promotes high students' academic achievement and maximizes staff job productivity. The achievement of educational goals of any nation depends largely on adequate financial support. The funding and prudent management of scarce resources in secondary schools are crucial issues, which should be handled with all amount of seriousness. The head teacher of primary school is therefore the fundamental element on which the resource of school organization depends.

Management of fund deals with the provision, custody and disbursement of the financial resources needed for the running of public or government established institutions (Oboegbulem, 2013). School financial management comprises the formulation and implementation of a financial plan, accounting, reporting and protection of assets from loss, damage and fraud (Horvat in Asodike, 2014). It is thus the performance of management actions connected with the financial aspect of a school for the achievement of effective education (Joubet and Bray, 2007). School financial management is imperative because it enables the school to achieve effective education (Motsamai, Jacobs and Wet in

Asodike, 2014). Financial management refers to the capacity of school head and other education managers to deploy the financial resources of the school with maximum effectiveness and efficiency and for the maximum benefits of pupils and students.

Effective financial management is necessary in institution to avoid financial mismanagement. Where the head teacher is weak and ineffective in managing the resources of the school, success will be very difficult to achieve. Financial management as one of the tasks of school head teachers and stated that "whether a school head teacher has a bursar or not, he has the duty of seeing that adequate financial provision is made in the school budget". He noted that effective school management demands that budget proposals be prepared before any new session. Ozigi (1981) had said that the greatest problem facing the educational institution is inappropriate management of funds.

Supporting this idea, Okon, Akpan and Ukpong (2011) noted that effective school administration is dependent on financial management by the head teachers of public primary schools among other issues. These include management strategies such as preparation of budget, budget implementation and internal auditing. The utilization of these management strategies could lend support to effectiveness of the head teachers administratively. This will help achieve the objectives of secondary education.

Sourcing for Funding

Methodology of the Study

This study employed a cross sectional survey design to investigate head teachers' quality assurance strategies in the management of secondary school finance in north eastern states of Nigeria. The population of the study were made up of all the thirty (30) public senior secondary school head teachers, vice head teachers administration and school bursars in the north eastern states that make up of Adamawa, Bauchi, Borno, Gombe, Taraba and Yobe. A sample of five public senior secondary school head teachers, vice head teacher administration and school bursars in the six states was chosen using simple random sampling.

The instrument used for data collection was interview and a rating scale. A researcher structured rating scale titled "Head teachers' Quality Assurance Strategies in the Management of School Finance Scale" (PQASMSFS) for head teachers, vice head teachers administration and school bursars was used for this study. The instrument contains 28 items which was structured in three clusters. The scale consists of (2) sections, section A which seeks information on the personal data of the respondents and section B which contains items that were used to assess the personal opinion based on the purpose of the study. The scale consists of items on the research questions using the four-point interval scale of Strongly Agree (SA), Agree (A), Disagree (D), and Strongly Disagree (SD) and questions for the interview was arranged in respect of the answers provided and they were validated by two specialists from Educational Management and one specialist in Educational Measurement and Evaluation for validation. The reliability of the instrument

was establish administering to 30 key officers form some selected schools that are outside the study area using one shot method. The responses of the administrations were collected and the scores was computed with Cronbach alpha statistic and internal reliability index of 0.84 was established.

However, those instruments were used to collect data for the study by the researchers, with the help of six trained research assistants.

Results and Discussion

Below are the results obtained and major findings from the result:

Head teachers' quality assurance strategies in sourcing fund

RQ₁: What quality assurance strategies do head teachers use in sourcing fund?

Table 1:

S/N	Item Statement:	n	ΣX	\bar{X}	S	Remarks
1	The head teachers involve the sectional and departmental heads in budget preparation.	266	720	2.71	.905	Agree
2	Ensures and advocate for adequate getting resources for economic programme	266	801	3.01	.714	Agree
3	Allow all participants to contribute effectively during the budget preparation	266	492	1.85	.956	Disagree
4	Prepare a well accepted budget by all stake holders	266	759	2.85	.884	Agree
5	Carry staff and students along during budget preparation	266	722	2.71	1.07	Agree
6	Submit well-prepared statement of revenue and expenditures each year.	266	716	2.69	.848	Agree
7	Stick to the budget period of 1st Jan. to 31st Dec. each year.	266	863	3.24	.854	Agree
	Cluster/Pooled Mean			19.07		
	Mean of Item Means			2.72		

Table 1 indicated that all the items excluding item 3 were considered as agree since their mean scores were above the criterion mean of 2.50, while item 3 was considered as disagree having recorded a mean that is less than 2.50. The standard deviations were far away from the mean implying that the scores in the distribution are close to each other and that there is homogeneity among the scores of the respondents. The cluster/pooled mean is 19.07 while the mean of means is 2.72, revealing that the respondents agreed that the head

teachers use quality assurance strategies in sourcing for fund as they ensure and advocate for adequate getting resources for economic programme.

Ho₁: The mean score of the respondents on head teachers' quality assurance strategies in sourcing fund is not significantly greater than the criterion mean of 17.5

Table 2:

Sample Size (n), Sample Mean (\bar{X}), Population Mean (μ), Standard Deviation (S), Standard Error (S.E), Mean Difference (M.D), Cohend-d (d), Degree of Freedom (df), one sample t-test statistics and Decision

n	\bar{X}	μ	S	S.E	M.D	D	df	t_{cal}	$t_{tab.}$	Decision
266	19.07	17.5	3.240	.199	1.571	0.485	265	7.911	1.645	Ho Rejected

Furthermore, in table 2, the test of hypothesis confirming the result of the research question indicated that the t-calculated value of 7.911 is greater than the t-tabulated value of 1.645. Hence, failing to accept the null hypothesis but its alternative was accepted, entailing that the mean score of the respondents on head teachers' quality assurance strategies in sourcing fund is significantly greater than the criterion mean of 17.5. This also shows that the head teachers' quality assurance strategies in sourcing fund is high and significantly above average of the rating.

Head teachers' quality assurance strategies in utilizing fund

RQ₂: What quality assurance strategies do head teachers use in utilizing fund?

Table 3: Head Teachers' Quality Assurance Strategies in Utilizing Fund

S/N	Item Statement:	n	ΣX	\bar{X}	S	Remarks
1	Implement only the plan/programmes that are provided for in the budget	266	876	3.29	1.000	Agree
2	The school head teacher and bursar ensures that expenditure is based on approved estimates for the year	266	824	3.10	1.034	Agree
3	Receipts are issued for all monies collected from students, parents and other agencies.	266	804	3.02	.868	Agree
4	Records are carefully kept of all items of expenditure.	266	748	2.81	.984	Agree
12	Ensures that funds spent in line with planned objectives	266	874	3.29	.758	Agree
5	Directives and instruction on financial matters are given by the head	266	678	2.55	.837	Agree

6	Monitor every money that comes into the schools purse	266	724	2.72	.854	Agree
	Cluster/Pooled Mean			20.78		
	Mean of Item Means			2.97		

Table 3 shows the mean ratings of the respondents on head teachers' quality assurance strategies in utilizing fund. With regard to the criterion decision mean of 2.50, the result indicated that all the items were considered as agree since their mean scores were above the criterion mean of 2.50.

Ho₂: The mean score of the respondents on head teachers' quality assurance strategies in utilizing fund is not significantly greater than the criterion mean of 17.5

Table 4:

n	\bar{X}	μ	S	S.E	M.D	d	df	t _{cal}	t _{tab.}	Decision
266	20.78	17.5	4.949	.303	3.282	0.663	265	10.817	1.645	Ho Rejected

Furthermore, in table 4, the test of hypothesis confirming the result of the research question 2 indicated that the t-calculated value of 10.817 is greater than the t-tabulated value of 1.645. Hence, failing to accept the null hypothesis but its alternative was accepted, entailing that the mean score of the respondents on head teachers' quality assurance strategies in utilizing fund is significantly greater than the criterion mean of 17.5.

Head teachers' quality assurance strategies in financial record keeping

RQ₃: What quality assurance strategies do head teachers use in financial record keeping?

Table 5:

Sample Size (n), Summation of Scores ($\sum X$), Mean (\bar{X}), and Standard Deviation (S) for head teachers' quality assurance strategies in financial record keeping

S/N	Item Statement:	N	$\sum X$	\bar{X}	S	Remarks
1	Evaluate the uses of available financial resources	266	876	3.29	.760	Agree
2	Presents all receipts and invoices for every item bought/purchased for auditing	266	588	2.21	.753	Disagree
3	Account for money spent on maintenance	266	729	2.74	.618	Agree
4	Investigate every imbalances of staff found wanting	266	862	3.24	.707	Agree
5	Supervise all financial activities of the school	266	849	3.19	.740	Agree
6	Present bank statement during budget every year	266	565	2.12	.866	Disagree

7	Defend school budget with school bursar always	266	786	2.95	.804	Agree
	Cluster/Pooled Mean			19.76		
	Mean of Item Means			2.82		

Table 5 shows the mean ratings of the respondents on head teachers' quality assurance strategies in financial record keeping. With regard to the criterion decision mean of 2.50, the result indicated that all the items except for items 16 and 20 were considered as agree since their mean scores were above the criterion mean of 2.50, while items 16 and 20 were considered as disagreed since their mean scores were below the criterion mean of 2.50.

Ho₃: The mean score of the respondents on head teachers' quality assurance strategies in financial record keeping is not significantly greater than the criterion mean of 17.5.

Table 6:

n	\bar{X}	μ	S	S.E	M.D	d	df	t _{cal}	t _{tab.}	Decision
266	19.76	17.5	3.787	.232	2.256	0.596	265	9.714	1.645	Ho Rejected

In table 6, the test of hypothesis confirming the result of the research question 3 indicated that the t-calculated value of 9.714 is greater than the t-tabulated value of 1.645. Hence, failing to accept the null hypothesis but its alternative was accepted, entailing that the mean score of the respondents on head teachers' quality assurance strategies in financial record keeping is significantly greater than the criterion mean of 17.5

Head teachers' quality assurance strategies in controlling school finance

RQ₄: What quality assurance strategies do head teachers use in controlling school finance?

Table 7: head teachers' quality assurance strategies in controlling school finance

S/N	Item Statement:	N	$\sum X$	\bar{X}	S	Remarks
1	Keeps accurate information of financial records of the school	266	721	2.71	.913	Agree
2	Store financial records in the computer	266	823	3.09	.598	Agree
3	Retrieve financial records when needed	266	848	3.19	.634	Agree
	Ensure accurate book-keeping of financial records of the school	266	834	3.14	.630	Agree
4	Ensure efficient management of financial records	266	773	2.91	.807	Agree
5	Uses flash drive to save financial record	266	684	2.57	.735	Agree
6	Report financial transactions to appropriate quarters as at when due	266	834	3.14	.480	Agree
	Cluster/Pooled Mean			20.74		
	Mean of Item Means			2.96		

Table 7 shows the mean ratings of the respondents on head teachers' quality assurance strategies in controlling school finance. With regard to the criterion decision mean of 2.50, the result indicated that all the items were considered as agree since their mean scores were above the criterion mean of 2.50.

Ho₄: The mean score of the respondents on head teachers' quality assurance strategies in controlling school finance is not significantly greater than the criterion mean of 17.5.

Table 8:

Sample Size (n), Sample Mean (\bar{X}), Population Mean (μ), Standard Deviation (S), Standard Error (S.E), Mean Difference (M.D), Cohend-d (d), Degree of Freedom (df), one sample t-test statistics and Decision

n	\bar{X}	μ	S	S.E	M.D	d	df	t _{cal}	t _{tab.}	Decision
266	20.74	17.5	3.266	.200	3.241	0.992	265	16.181	1.645	Ho Rejected

Furthermore, in table 8, the test of hypothesis confirming the result of the research question 3 indicated that the t-calculated value of 16.181 is greater than the t-tabulated value of 1.645. Hence, failing to accept the null hypothesis but its alternative was accepted, entailing that the mean score of the respondents on head teachers' quality assurance strategies in controlling school finance is significantly greater than the criterion mean of 17.5.

Major Findings of the study

From the analyses of the study, the following findings were made:

1. The head teachers use quality assurance strategies in sourcing for fund as they ensure and advocate for adequate getting resources for economic programme and this is done significantly above average.
2. The head teachers use quality assurance strategies in utilizing fund as they ensure that expenditure is based on approved estimates for the year and this is done significantly above average.
3. The head teachers use quality assurance strategies in financial record keeping as they evaluate the uses of available financial resources and this is done significantly above average.
4. The head teachers use quality assurance strategies in controlling school finance as they keep accurate information of financial records of the school and this is done significantly above average.

Educational Implications of the Study

The implication of this study is hinged on proper accountability. Proper sourcing for fund, utilizing fund, financial record keeping and controlling school finance. These can help the head teacher to predict and control educational expenses of the school. The implication of this finding is that the success and attainment of educational objectives depends on the

ability of the head teacher to manage fund for the school. This study implies that adequate implementation of educational programmes, adequate funding and prudent management of available funds are needed for the achievement of educational objectives. It equally has implication for effective modern management concepts like Financial Regulation Approach (FRA), etc. The finding of the study is also considered useful for the promotion of prudent and efficient management of available funds in the secondary schools and all other financial involving institutions. Internal auditing can be used effectively to control finances in secondary schools for the attainment of educational goals which will lead to improved academic performance of the students. An honest and transparent application of the school finances to service teaching and learning programmes would boost the status of the school and raise the standard of academic performance of students. The head teachers' quality financial administration would be enhanced thereby maintaining the morale of secondary schools in Imo State. Head teachers' quality assurance strategies in the management of school finance would detect embezzlement, losses, errors, pilfering and stealing of school funds at an early stage. The educational implication of this is that the school finances would be safeguarded and used for academic programmes of the school which will show overall accountability on the part of the head teachers.

Recommendations

Based on the findings of this study, the following recommendations are made:

1. The head teachers should ensure that they allow all participants to contribute effectively during the budget preparation as part of sourcing for fund for quality assurance in school.
2. The state government should ensure that they provide computers to school head teachers so that they can store financial records in the computers.
3. The head teachers should ensure that they are accountable in their financial management by keeping expenditure within income.

Head teachers and bursars of secondary schools should continue to maintain good financial management practices in their schools, such as issuing receipts for all monies collected; involving the sectional heads and heads of departments in budget preparation and base expenditure on approved estimates for the year.

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