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Principals' Accountability Practices and the Attainment of Secondary School Goals: An Empirical Study of Yakurr Local Government Area, Cross River State

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Abstract

This study investigated principals' accountability practices and the attainment of secondary school goals in Yakurr Local Government Area, Cross River State. Two hypotheses guided the study. The study adopted ex-post facto research design. The population comprised all 16 public secondary schools and 70 administrators in Yakurr Local Government Area, Cross River State. Census approach was adopted in the study. An instrument titled "Principals' Accountability Practices and Secondary School Goals Attainment Questionnaire (PAPSSGAQ)." was used for data collection. The questionnaire was face and content validated by four research experts from the Department of Educational Management and from Measurement and Evaluation, Faculty of Educational Foundation Studies, University of Calabar. The reliability was determined through the Cronbach alpha technique, and the index ranges from .81 to .85. The hypotheses were tested using Pearson Product Moment Correlation analysis at .05 level of significance. The findings revealed a statistically significant positive relationship between principals' financial accountability practices, leadership accountability practices, and the attainment of secondary school goals in Yakurr Local Government Area, Cross River State. The study concluded that principals' accountability practices play a critical role in facilitating the effective attainment of secondary school goals in Yakurr Local Government Area, Cross River State. It was recommended that the Cross River State Ministry of Education should institute regular professional development programmes aimed at strengthening principals' financial and leadership accountability competencies. These programmes should emphasize transparent financial management. Such capacity-building efforts will equip school leaders with the necessary skills to drive performance improvements.

Keywords: Principal, Accountability Practices, Financial Accountability, Leadership Accountability, secondary school, Goals Attainment

Introduction

Schools, as educational institutions, are established to implement educational policies that actualise the goals of education, which include, among other things, providing students with the knowledge, skills, and values necessary for personal development, responsible citizenship, and lifelong learning (Nwannunu et al., 2024). In the Nigerian educational structure, secondary education plays a crucial role in national development through teaching, innovation, and the training of manpower. Meaningful growth and development in contemporary societies cannot occur without access to effective and high-quality education (Madukwe et al., 2024; Obiekwe et al., 2021). There are three significant categories of education in Nigeria, namely: primary, secondary, and tertiary education. This secondary tier of education serves as a bridge between the primary and tertiary levels. This stage is designed for learners between the ages of 11 to 18.

According to Edim et al. (2024), secondary schools are intended, among other things, to equip students with essential knowledge, critical thinking skills, and character development, preparing them for future academic pursuits and making successful contributions to society. This tier of education is also responsible for nurturing innovation, intellectual development, and promoting social responsibility geared toward national development (Odoh et al., 2025; Obona, 2024). Thus, they aim to produce graduates who are well-equipped with the knowledge and skills necessary to meet the demands of a dynamic and competitive global environment. Teachers are key human resources needed for the smooth functioning of any education enterprise (Edut & Etete, 2019, cited in Obona et al., 2024). It is expected that during and just before a student leaves secondary school, he or she must have acquired adequate knowledge and skills that will make him or her admissible or employable (Etor et al., 2019, cited in Edim et al., 2024). The Federal Republic of Nigeria (FRN, 2013) maintained that secondary education is intended to prepare individuals for meaningful participation in society and further educational pursuits, while also equipping them with essential life skills.

Every organization is set up to achieve set goals. The secondary education sector is not exempted. Etor et al. (2019) categorize secondary education goal attainment into three dimensions: access to higher education, acquisition of knowledge, and teaching/learning outcomes. They assert that by the time students graduate, they should possess the requisite knowledge and competencies to either pursue further education or engage productively in the workforce. According to Madukwe et al. (2024), secondary schools are intended to provide all primary school leavers with opportunities for higher education, regardless of sex, social status, religion, or ethnic background; offer a diversified curriculum to cater to different talents, opportunities, and future roles; provide trained manpower in applied science, technology, and commerce at sub-professional grades among others.

The attainment of secondary school goals refers to the successful realization of the core aims of secondary education, including preparation for higher learning, acquisition of cognitive, social, and vocational skills, development of responsible citizenship, and readiness for active societal engagement. According to Eton et al. (2020), goal attainment entails students gaining the essential knowledge, skills, and attitudes necessary for success in life and further education. Indicators such as academic achievement, transition to higher education or vocational training, and graduates' employability serve as benchmarks for assessing how well secondary schools meet these goals. In essence, the realization of secondary education goals involves producing competent and responsible school leavers who can meaningfully contribute to national development and pursue academic

advancement. This is especially critical in developing countries where many students may not progress to tertiary education. Madukwe et al. (2024) emphasize that achieving these goals can reduce youth unemployment, crime, and social instability while enhancing moral values and academic readiness.

Despite the recognized importance of secondary education, several studies have revealed that its goals remain largely unmet in Nigeria. As highlighted by Madukwe et al. (2024) and Eton et al. (2020), a significant number of Nigerian youths remain unemployed or engage in social vices, even after completing secondary education. Ofoha (2011, cited in Madukwe et al., 2024) observed that decades after implementing the National Policy on Education, many graduates face bleak prospects due to limited access to tertiary education and lack of employable skills. Obona et al. (2024) noted widespread indiscipline among students, including absenteeism, bribery, and poor academic attitudes, while Nyong (2013) highlighted deficiencies in vocational and entrepreneurial competencies. Akeke et al. (2015) similarly reported that many school leavers in Cross River State are unable to contribute to the national economy.

This challenge is particularly evident in public secondary schools in Yakurr Local Government Area, Cross River State. High levels of youth unemployment, criminal behaviour, and poor academic outcomes prevail. Many students graduate without basic literacy or communication skills, making them unfit for higher education or productive engagement. Indiscipline is rampant, with issues like truancy, lateness, classroom violence, and cult-related activities being common, all of which highlight the systemic failure in achieving educational goals.

The principal, as the chief executive officer of the school, plays a pivotal role in realizing educational objectives by providing both administrative and instructional leadership. Effective leadership, supported by mechanisms such as accountability, is essential for enhancing performance and ensuring the quality of education. As noted by NOUN (2008), these elements are indispensable for meeting institutional goals and delivering meaningful educational outcomes.

Principals' accountability practices refer to the responsibilities and actions school leaders take to ensure efficient administration and the achievement of educational objectives. These practices cover academic performance, resource utilization, policy implementation, staff supervision, and communication with stakeholders. They reflect educational, administrative, moral, and professional standards, all geared toward promoting transparency, integrity, and ongoing improvement in the school system. As Ordofa and Asgedom (2022) emphasize, when properly understood and applied, accountability enhances learning outcomes. Similarly, Ofem and Inah (2021) stress the administrator's central role in planning and implementing instructional programs to benefit both students and society.

Accountability in the school system involves systematically documenting school operations and using these records to assess institutional performance against established targets. The National Open University of Nigeria (NOUN, 2008) defines accountability in education as the obligation to justify actions and decisions to stakeholders, particularly regarding the effective use of educational resources. This concept serves as a critical measure of how well resources are managed to support teaching and learning. Adams et al. (1967, as cited in Aniagboso, 2019) further describe accountability as encompassing the selection of relevant

records, methods for maintaining and organizing them, and the interpretation of educational data. It includes compiling and sharing reports that accurately portray the school's condition at any given time. This study specifically focuses on two key dimensions of principal accountability practices—financial accountability and leadership accountability—both of which are vital to efficient school management and the successful attainment of educational goals.

Financial accountability is crucial for achieving school goals, as it ensures the effective allocation and utilization of resources, fosters transparency, and builds stakeholder confidence in the educational system. Udoh-Uwah et al. (2018) found a strong link between principals' competence in financial management and the attainment of secondary school objectives. Their study revealed that school leaders who demonstrate skills in generating internal revenue and managing expenditures prudently are more successful in achieving institutional goals. Similarly, research by Dwangu and Mahlangu (2021) in South Africa's Eastern Cape Province evaluated the effectiveness of financial accountability mechanisms among school principals. Their findings highlighted the limitations of current systems—particularly the roles played by School Governing Bodies (SGBs)—in promoting efficient financial practices, indicating a need for stronger oversight and accountability structures.

In another study, Odok et al. (2023) explored the effect of financial management on institutional effectiveness in secondary schools. Their study showed that principals who actively engage in revenue generation and prudent financial practices enhance the overall performance of their institutions. They also noted that income-generating initiatives play a vital role in funding school programs and achieving educational targets. Sipenji (2024) investigated the role of digital financial systems in promoting accountability in public secondary schools. The study concluded that the adoption of information and communication technologies in financial operations significantly improves transparency, accountability, and resource tracking within the education sector. Furthermore, Jilani and Mbirithi (2022) investigated the impact of financial management practices on financial outcomes in primary schools within Kilifi Sub-County. They identified budgeting, procurement, financial planning, and auditing as critical elements of sound financial management, stressing their importance in supporting both academic performance and operational efficiency.

Leadership accountability plays a vital role in promoting transparency, responsibility, and efficient school management, all of which are essential for achieving educational objectives. Numerous empirical studies have examined how various leadership behaviours and accountability practices influence the attainment of school goals. In a case study conducted in Punjab, Pakistan, Batool et al. (2021) assessed the impact of leadership accountability on school improvement. Using data from 194 elementary and primary school principals, the study found that while participative leadership styles were common, delegative approaches proved more effective in driving school improvement and accountability. Similarly, Ebete and Ejims (2020), through a descriptive survey design involving 86 principals, explored the role of leadership practices in goal realization. Their findings revealed that decision-making, instructional supervision, and transformational leadership significantly enhanced teacher effectiveness and student academic performance. They concluded that shared leadership and regular instructional oversight are key drivers of school success.

Saka (2024) conducted a correlational descriptive study to investigate how specific leadership behaviours—such as welfare provisions, supervision, and communication

systems—affect goal achievement in public senior secondary schools. Using adapted questionnaires and interviews with 368 teachers across 16 local government areas, the study found a significant correlation between these behaviours and goal attainment. The results emphasize the need for school leaders to holistically integrate supportive leadership elements to create an environment conducive to effective teaching and learning. Obiekwe et al. (2022) further examined how ethical leadership practices contribute to the attainment of school goals. Their findings indicated that school principals adopted ethical leadership approaches—such as open communication, inclusive decision-making, and value-based behaviours—which played a significant role in goal achievement. In the Nigerian context, Nnaji and Uzoigwe (2021) investigated the role of sustainable leadership and school accountability during the COVID-19 pandemic. Their survey of 681 secondary school administrators in Ebonyi State revealed a moderately significant relationship between accountable leadership and student academic performance during the crisis period. The study suggests that resilient and responsible leadership is crucial, particularly in times of disruption.

The reviewed literature highlights the crucial role of both financial and leadership accountability practices in achieving educational objectives. Although the findings from these studies provide valuable insights, certain gaps persist that are pertinent to the present research. Notably, much of the existing empirical evidence originates from international or non-local contexts, which may not fully capture the unique socio-cultural and geographical dynamics of the Yakurr Local Government Area in Cross River State. Additionally, there is a paucity of localized empirical investigations specifically examining the relationship between principals' accountability practices and the attainment of secondary school goals within this setting. Consequently, this study aims to fill this gap by providing context-specific data and offering original perspectives on school leadership and accountability.

Statement of the problem

Secondary education in Nigeria is structured to prepare students for meaningful participation in society and higher education by promoting academic excellence, moral development, self-reliance, and national integration. Public secondary schools, therefore, are expected to groom learners into knowledgeable, responsible, and employable citizens. However, in the Yakurr Local Government Area of Cross River State, evidence from school visits and reports from stakeholders suggests that these objectives are increasingly unmet. Observations and interactions with educators, parents, and students reveal persistent issues, including poor academic performance, increasing dropout rates, examination malpractice, declining student discipline, and a lack of requisite skills for self-reliance and employment among secondary school graduates. Many parents express dissatisfaction with the moral and academic standards of public schools, while students exhibit signs of low motivation and underachievement in standardized examinations. These challenges have far-reaching implications—not only limiting individual student success but also producing graduates ill-equipped for the demands of the labour market or for contributing meaningfully to national development.

Despite government-led interventions such as teacher retraining programs, instructional support initiatives, and periodic school inspections, improvements have remained minimal and inconsistent. This persistent underperformance raises concerns about the effectiveness of internal school management practices. In particular, the researcher is compelled to consider whether weak accountability practices among principals—as key agents of school

leadership and administration—may be a critical factor undermining school goal attainment. This study, therefore, aims to investigate the relationship between principals' accountability practices and the attainment of secondary school goals. Addressing this issue is imperative, given the pressing need to improve educational outcomes and restore public confidence in the administration of public secondary schools in Yakurr Local Government Area.

Purpose of the Study

This study investigated principals' accountability practices and the attainment of secondary school goals in Yakurr Local Government Area, Cross River State. Specifically, the study sought to find the relationship between:

1. Principals' financial accountability practice and the attainment of secondary school goals.
2. Principals' leadership accountability practice and the attainment of secondary school goals.

Research hypotheses

The following hypotheses guided the study.

1. There is no significant relationship between principals' financial accountability practice and the attainment of secondary school goals.
2. There is no significant relationship between principals' leadership accountability practice and the attainment of secondary school goals.

Methodology

This study adopted an ex-post facto research design. The choice of this design was appropriate because the independent variable—principals' accountability practices—had already occurred and could not be manipulated by the researcher. The design enabled the investigation of existing relationships between principals' accountability practices and the attainment of secondary school goals. The study population comprised all 16 public secondary schools and 70 administrators (principals and vice principals) in the Yakurr Local Government Area, Cross River State. Given the manageable size of the population, a census approach was adopted, involving all 70 administrators in the study.

The primary instrument for data collection was a researcher-designed questionnaire titled "Principals' Accountability Practices and Secondary School Goals Attainment Questionnaire (PAPSSGAQ)." The instrument was divided into two sections: Section A: Collected demographic information such as age, gender, marital status, and educational qualifications. Section B: Comprised 18 items focusing on the independent sub-variables (financial and leadership accountability practices) and the dependent variable (secondary school goals attainment).

Items in Section B were structured on a four-point modified Likert scale: Strongly Agree (SA) = 4; Agree (A) = 3; Disagree (D) = 2; Strongly Disagree (SD) = 1. To ensure content validity, the instrument was submitted to four experts from the Department of Educational Management and the Department of Measurement and Evaluation, Faculty of Educational

Foundation Studies, University of Calabar. Based on their feedback, some items were revised or removed to improve clarity and relevance.

The reliability of the instrument was established through a pilot test conducted with 50 teachers drawn from outside the study area. The Data obtained were analyzed using the Cronbach Alpha method, yielding a reliability coefficient ranging from .81 to .85, indicating high internal consistency. For data collection, the researcher recruited and trained three research assistants. The questionnaires were distributed to the respondents by the researcher and the assistants, who provided adequate time for completion. After collection, all copies were reviewed for completeness and organized according to the variables measured. The completed questionnaires were coded, and respondents' scores on each subscale were summed. The data were analyzed using the Pearson Product Moment Correlation (PPMC) to test the study hypotheses at the .05 level of significance. The results were presented in a tabular form for clarity and ease of interpretation.

Results and discussion

Research hypotheses

Hypothesis one

There is no significant relationship between principals' financial accountability practice and the attainment of secondary school goals in Yakurr Local Government Area, Cross River State. The two variables in this hypothesis are principals' financial accountability practice and attainment of secondary school goals. The Pearson Product-Moment Correlation was used to test the hypothesis, and the results of the analysis are presented in Table 1. Table 1 presents the correlation coefficient between principals' financial accountability practices and the attainment of secondary school goals. The correlation coefficient is statistically significant for the attainment of secondary school goals ($r = .51$, $p < .05$). Since $p(.000)$ is less than $p(.05)$, hypothesis one is rejected and the alternate hypothesis accepted. The result of the analysis implied that there is a statistically positive significant relationship between principals' financial accountability practice and attainment of secondary school goals in Yakurr Local Government Area, Cross River State.

Table 1: Summary of correlation between principals' financial accountability practice and attainment of secondary school goals in Yakurr Local Government Area, Cross River State. (N=70)

Variables	\bar{X}	S.D	R	Sig.
Principals' financial accountability practice	19.11	3.59		
Attainment of secondary school goals	20.49	3.07	.51	.000

*Significant at $p < .05$ $df=68$

Hypothesis two

There is no significant relationship between principals' leadership accountability practice and the attainment of secondary school goals in Yakurr Local Government Area, Cross River

State. The two variables in this hypothesis are principals' leadership accountability practice and attainment of secondary school goals. Pearson Product Moment Correlation was used to test the hypothesis, and the result of the analysis is presented in Table 2. Table 2 shows the correlation coefficient between principals' leadership accountability practice and attainment of secondary school goals. The correlation coefficient is statistically significant for attainment of secondary school goals ($r = .69$, $p < .05$). Since $p(.000)$ is less than $p(.05)$, hypothesis two is rejected, and the alternate hypothesis is accepted. The result of the analysis implied that there is a statistically positive significant relationship between principals' leadership accountability practice and attainment of secondary school goals in Yakurr Local Government Area, Cross River State.

Table 2: Summary of correlation between principals' leadership accountability practice and attainment of secondary school goals in Yakurr Local Government Area, Cross River State. (N=70)

Variables	\bar{X}	S.D	r	Sig.
Principals' leadership accountability practice	18.63	4.46		
Attainment of secondary school goals	20.49	3.07	.69	.000

*Significant at $p < .05$ $df=68$

Discussion of findings

The finding of Hypothesis One revealed a statistically significant positive relationship between principals' financial accountability practices and the attainment of secondary school goals in the Yakurr Local Government Area, Cross River State. This outcome is contextually reasonable, as financial accountability is widely recognized as a driver of effective resource utilization and stakeholder trust in school governance. Principals who manage school funds transparently are more capable of channelling resources toward priority areas such as infrastructure development, teaching materials, and staff welfare, thereby directly contributing to goal attainment.

Moreover, practices such as regular financial reporting, stakeholder engagement in budgeting, and auditing procedures create an atmosphere of collective responsibility and openness, which fosters a productive and goal-oriented school environment. The implication is that enhancing principals' financial accountability is vital not only for optimizing resource usage but also for restoring stakeholder confidence and improving institutional efficiency.

This finding corroborates the study by Udoh-Uwah et al. (2018), which established a significant link between principals' financial management competence and school goal attainment. Their study highlighted how prudent financial practices, such as internal revenue generation and efficient expenditure, positively influence educational outcomes. Conversely, the current result contrasts with the findings of Dwangu and Mahlangu (2021), who argued that existing accountability structures, particularly those involving School Governing Bodies (SGBs), are often inadequate in ensuring financial efficiency.

Nevertheless, this finding aligns with that of Jilani and Mbirithi (2022), who emphasized the importance of financial planning, budgeting, procurement, and auditing in maintaining sustainable school operations. Their study concluded that effective financial management is integral to achieving both academic and administrative goals. Similarly, Odok et al. (2023) found that revenue generation and responsible financial stewardship among principals significantly enhance institutional effectiveness.

The finding of Hypothesis Two indicated a statistically significant positive relationship between principals' leadership accountability practices and the attainment of secondary school goals in the Yakurr Local Government Area, Cross River State. This result is also consistent with the theoretical expectations, as leadership accountability is fundamental to effective school management. Principals who exhibit clear goal-setting, staff performance monitoring, and responsiveness to stakeholder concerns help to cultivate a culture of transparency, commitment, and continuous school improvement. Leadership accountability facilitates better decision-making, equitable task delegation, and improved alignment between school activities and educational objectives. These qualities collectively promote the realization of institutional goals. Thus, it can be inferred that principals' leadership accountability is instrumental in promoting staff morale, school effectiveness, and goal achievement.

This result aligns with the findings of Saka (2024), who observed a significant positive relationship between leadership behaviours and the achievement of educational objectives, stressing the need for an integrated leadership approach to enhance school outcomes. Similarly, Ebete and Ejims (2020) found, through a descriptive survey, that decision-making, instructional supervision, and transformational leadership were closely associated with improved teacher and student performance in senior secondary schools. Similarly, Batool et al. (2021) conducted a case study in Punjab, Pakistan, and revealed that while participative leadership was common, delegative leadership styles were more effective in driving school improvement. Furthermore, Obiekwe et al. (2022) explored ethical leadership strategies and found that communicative, behavioural, climatic, and decisional approaches were effective in facilitating goal attainment in Nigerian secondary schools.

Conclusion

This study investigated the relationship between principals' accountability practices and the attainment of secondary school goals in Yakurr Local Government Area, Cross River State. The findings revealed a statistically significant positive relationship between both financial and leadership accountability practices of principals and the effective achievement of educational goals. Based on these findings, the study concludes that principals' accountability practices are critical enablers of overall institutional goals attainment. Strengthening these accountability measures is therefore essential for enhancing the quality of education and restoring stakeholder confidence in the public secondary school system.

Recommendations

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

- i. The Cross River State Ministry of Education should institute regular professional development programmes aimed at strengthening principals' financial and leadership accountability competencies. These programmes should emphasize transparent financial management. Such

capacity-building efforts will equip school leaders with the necessary skills to drive performance improvements.

ii. Educational policymakers should incorporate explicit accountability benchmarks into the existing evaluation and monitoring frameworks used to assess the performance of secondary schools. By integrating these indicators, school administrators' practices can be systematically assessed and directly linked to **goal attainment metrics**.

Limitations of the study

A notable limitation of this study is its restricted geographical focus, which was limited to public secondary schools in Yakurr Local Government Area, Cross River State. This narrow scope may constrain the generalizability of the findings to other local government areas or regions with distinct administrative structures, socio-economic contexts, or educational dynamics. As such, caution should be exercised in applying these findings beyond the specific study area.

Suggestion for Further Research

Future studies should consider conducting a comparative analysis involving multiple local government areas, educational zones, or the entire state. Such broader investigations would yield more comprehensive insights into the influence of principals' accountability practices on the attainment of secondary school goals across varied educational and administrative environments. This would enhance the applicability of research findings for policy formulation and school improvement strategies.

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