

ACCOUNTABILITY IMPERATIVES AND NATION BUILDING: EVIDENCE FROM NIGERIA

John E. Chikwe & Chris Sam Biriowu

Research Scholar, Department of Management, Rivers State University, University in Port Harcourt, Nigeria

ABSTRACT

This paper examines accountability imperatives and nation building in Nigeria. Underpinning this general aim is a strategic view that leadership transparency and proper accountability by the political class and public office holders are sine qua non for good leadership and governance and nation building. The study adopted a cross-sectional survey and Likert 5-point scale measure and structured questionnaire to generate data from statistically selected respondents, within South–South and South–East geopolitical zones of Nigeria. Validity test and consistency test value of 0.857 were achieved. Out of 230 copies of the questionnaire distributed, 203 were found fit for use in analysis after data cleaning. The hypotheses were tested using Pearson’s Correlation and multiple regression techniques, at 0.01 level of significance, with the aid of Statistical Package for Social Science software. Findings from the study indicate that strong positive and significant relationship exist between accountability imperatives and nation building. The study arrived at the fact that, leadership transparency and proper accountability by the political and public office holders will enhance poverty minimization and nation building in Nigeria. These in effect are fundamental cornerstone to leveraging Nigeria out of the underdevelopment quagmire and achieve effective nation buildings. We recommended that unrestricted authority should be given to anti-graft agencies to prosecute corrupt politicians and public officers, and cost of governance reduction, amongst others.

KEYWORDS: *Proper Accountability, Leadership Transparency, Nation Building, Political Class, Public Office holders, Cost of Governance, Nigeria*

Article History

Received: 14 Oct 2019 | Revised: 30 Oct 2019 | Accepted: 07 Nov 2019

INTRODUCTION

The fundamental objective of any organization including the Nigerian nation is not only to achieve economic growth, but rather transparency in its operations and accountability of its resources that will enhance the effective economic growth and national building sustainability. Accountability is one of the strategic forces that ensures economic well-being and national building. Accountability of resources is a crucial concept in any organizational management, which in academics, political leadership, public and private enterprises, and all forms of administrators should have concern for its maintenance. It is a concept that is synonymous to one of the key management functions (i.e. control, Chikwe, 2017), and as such, the issue of being accountable in any office or home should be a subject of great concern to all and sundry in Nigeria. This is so because, the survival and sustainability of any nation such as Nigeria and her building depends much on the level of sincere accountability and transparency of the operatives whom the resources are entrusted into their hands or bestowed.

Transparency means the process whereby public office holders maintain openness and honesty in the execution of their functions. In view of this, the question of proper accountability and leadership transparency comes to fore. Accountability must mean responsibility and learning, not witch-hunts and 'blame avoidance' (Crowe, 2013). The general outcry on low standard of living in Nigeria is due to less attention to office ethics, culture of transparency and poor accountability of public resources which generally results from poor leadership at various levels of government (Local, State and Federal) as relatedly reported (Onah, 2005; Agweda, 2007; Gberevbie, 2011; Gberevbie, Shodipo and Oviasogie, 2013). Accountability and transparency in management of public resources in Nigeria is observed to be sine qua non to national building and development, and as such the importance of the present study cannot be overemphasized or underestimated.

The sustainable building and development of any nation such as Nigeria is not majorly determinable by the abundance of or endowment of human, natural and mineral resources as obtainable in Nigeria, but the transparent leadership and accountability by the relevant public office holders and political class. It is important to note that poor accountability results to corruption which is a happy bed-mate with injustice and unethical practices. Poor accountability is also the architect of the ruining of the nation and its citizenry. In terms of the business environment of the nation, poor accountability sub-optimizes profit and wrecks productive performances of both public and private organizations. Unethical mindset on transparency and poor accountability steals happiness from homes, workplace environment and ultimately hurt the real people and citizenry.

Nigeria's public and political office holders are urged and expected to imbibe proven transparency and accountability as initiated by the founding fathers, and if such is maintained, it could then be synonymous to good captains that steer the ship to arrive at the expected destination and anchor well thereafter. The nexus between the expected leadership transparency and proper accountability and national building is an important linkage synergy that can lead to Nigerian nation's socio-economic recovery, progress, prosperity and effective economic growth sustainability. The transparency and accountability of the public office holders and political class in Nigeria is observed to relate much to the Machiavellianism doctrine, where politics and morality are at par and do not work together. The implication of this is the assumption of our public office holders and political class claim that, to be successful in office and politics, ethical conduct and morality that enhance proper accountability and national building development must be set aside. Most Nigerian public and political office holders shun the prescribed code of conduct of ethical morality and adopt immoral strategies to grab public and political offices. Accordingly, they subscribe to Machiavelli's principle that a 'good end' justifies the means. The likes and adoption of this principle have prevented most Nigerian public and political office holders from practicing leadership transparency and proper accountability, which is the truly representative democracy expected to usher in progressive and stable nation building and development. Consequent upon these, and in view of the fact that legitimacy in governance is earned through public office transparency and proper accountability, it is therefore against these backgrounds that the present study is prayed for and undertaken.

Statement of the Problem

The present day discourse on the reality of public and political offices transparency and proper accountability as panacea to nation building in Nigeria, seems to have necessitated and driven the call for the 2019 Academy of Management Nigeria, 13th Annual Conference Scheduled for September 25-26, 2019, at Federal University Otuoke, Bayelsa State, with the theme: Accountability, Transparency and Nation Building. Nigeria as observed has been facing corruption quagmire, and corruption resulting from poor accountability is anti-ethical to nation building and development. Corruption, poor

accountability and no attention to transparency and proper ethical conducts, as majorly observed in Nigeria have stifled the expected economic growth and development. It is vital to remark that how well the responsibility accounting and leadership transparency are carried out should be a major determinant of the socio-economic wellbeing of Nigeria and effective nation building and development. Proper nation building cannot take place in the midst of poor governance, dupe, money laundering and mismanagement of nation’s resources and poor accountability, amongst other unpatriotic tendencies bedeviling Nigeria. There is also the need for Nigerian government at all levels to come up with policies that will guide the practical and implementable legislation of accountability and transparency in our private, public and political offices. As related posited by Afegbua and Adejuwon (2012), without effective rule of law, predictable administration, legitimate power and responsive regulation and transparent accountability, no amount of funding and charity in specific, will set African countries and Nigeria in particular, in the path of needed economic growth and development emancipation sustainability.

Our study is therefore premised and motivated out of the daring present national need for proper accountability and leadership transparency in governance that will enhance nation building, and the curiosity to empirically examine if relationship or link exists between accountability and nation building in Nigeria. The present study is also premised on the view that proper accountability and transparency in managing our national resources will lead to effective nation building in Nigeria. The nexus of these two strategic concepts or burning issues in Nigeria have not been strategically and statistically established and properly discussed in literature. It is against these backdrops, our study is undertaken to provide both theoretical and empirical evidence to fill the knowledge gap.

PURPOSE AND OBJECTIVES OF THE STUDY

The fundamental purpose of the study is to empirically examine the nexus between accountability imperatives and nation building as they relate to Nigerian nation in present day realities, with the following specific objectives:

- To examine if relationship exists between accountability imperatives and nation building in Nigeria.
- To examine the relationship between leadership transparency as a dimension of accountability imperatives and poverty minimization as a measure of nation building in Nigeria.
- To investigate into the relationship between controllability as a component of accountability imperatives and poverty minimization as a measure of nation building in Nigeria.

Conceptual Framework and Functional Relationships

There are two major study variables in the conceptual framework and these are the predictors (with its components) and criterion variables, which are respectively, accountability imperatives and nation building.

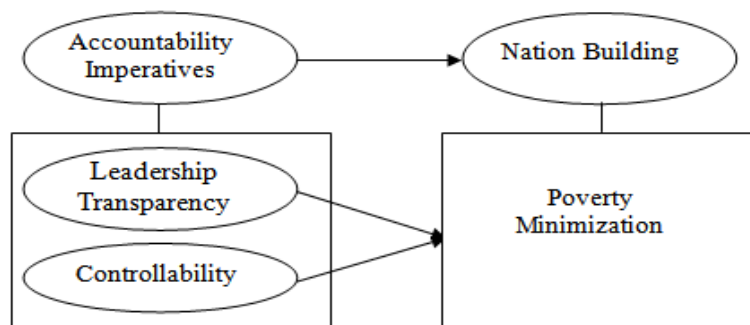


Figure 1: Conceptual and Operational Relationship Model of Accountability Imperatives and Nation Building: Evidence from Nigeria.

Research Questions

The following research questions guided the research effort:

- To what extent do accountability imperatives impact on nation building in Nigeria?
- To what extent does leadership transparency as a dimension of accountability imperatives influence poverty minimization as a measure of nation building in Nigeria?
- To what extent does controllability as a dimension of accountability imperatives relate to poverty minimization as a measure of nation building in Nigeria?

Hypotheses

The following hypotheses were formulated to guide our study functional relationships and empirical tests of the generated bivariate data.

- Ho1: There is no significant influence of leadership transparency as a dimension of accountability imperatives on poverty minimization as a measure of nation building in Nigeria.
- Ho2: There is no significant relationship between controllability as a component of accountability imperatives and poverty minimization as a measure of nation building in Nigeria.

Study Variables and Review of Literature

Accountability Concept

Accountability is a concept that has defied a universal definition. Many definitions of the concept abound, as there are as many scholars that are willing to proffer a definition and discourse on the concept. According to Agburuga (2018), leadership accountability is rooted in the hierarchical organizational and social structure that depends on the delegation of authority and assignment of responsibility that requires some form of account of stewardship. Accountability is very vital and strategic in the execution of both private and government policies and programmes. Chandler and Plano (1988) describe accountability as the constraints engendered by required norms by public employees that help them to carry out their prescribed duties properly, in order to achieve set goals of government, for the purposes of protecting the interest of citizens in the society. Accountability is also noted to be for the purposes of aiding the citizenry, civil society as well as the private sector to scrutinize public institutions and officials in addition to holding them accountable (Odugbemi, 2008). In effect, if the leaders are not bound and accountable, such society or organization is likely to face and experience mismanagement of scarce public resources, as well as exhibiting corrupt tendencies and facing challenges in their nation building and developmental strides. Leadership accountability is also seen as how responsible those in position of authority are, and in relation to the governance of organizations and society in general, as well as how they have utilized the authority bestowed on them by reference to a defined benchmark (Tripathi, 2016). The related bench marks of the present study are proper accountability, leadership transparency and nation building in Nigeria.

As posited by Omona (2010), accountability is of vital importance to good governance. It is further expressed that, good governance seeks to improve the capacity of the state, encompassing a variety of strategies to increase efficiency and effectiveness of government performance. According to Gregory (2007), accountability arrangement are intended to ensure both the constitutionally appropriate use of elective power itself, and the coordinated, systematic and planned bureaucratic implementation of the policy purposes defined through the exercise of that power. In the view of Adamolekun (2005), an accountable government is the one when its leaders are responsive, when they have respect for the rule of law,

and when citizens can seek redress in the courts for acts of omission and commission by the government and its officials. Richardson (2008), holds the view that accountability is a fundamental requirement for proper management of resources for development in any society (or nation such as Nigeria). As posited by Agba, Ikoh, Ushie and Agba (2008), accountability demands that the public should be made to know when money comes into government treasury and how the money should be used.

Dimensions or Types of Accountability

As we have remarked earlier, the concept of accountability has a defied definition, and also have the dimensions in management literature. The dimensions of accountability as argued by Koppell (2005) are: Transparency, Liability, Controllability, Responsibility and Responsiveness. These five dimensions accordingly are noted to be fundamental for the proper management of public and private resources in an organizational set up or nation for enhanced performance.

Relatedly, Jabra and Dwivedi came up with eight types or dimensions of accountability, and these are: Moral, Managerial, Market, Professional, Political, Legal, Administrative, and Constituency. In the same vein, Thompson (2014), advanced two basic types or dimensions of accountability and these are: Individual and Organizational. On the part and view of Tripathi (2016), accountability could be sub-divided into: Internal and External.

Leadership Transparency

The concept of leadership as seen by the most scholars is as an old persistent concept with many definitions. In its simplest form, it is frequently associated by the use of certain words such as, “functionality”, “activity”, “behaviour” and “action” (Chikwe, 2019). He went on to express that, the importance of these words are centred on the dynamics and practice of leadership, which also points to identifiable human behaviour. However, irrespective of its many associated definitions, Chikwe (2019), defined leadership as the relationship between one or more people in which one makes attempt to influence the behaviour of the other in order to accomplish some goals or objectives. The ends of leadership involve getting results through others, and the means of leadership involves the ability to build cohesive, goal-oriented teams (Hughes, Ginnett, and Curphy, 2006). Transparency as described by Ninalowo (2003), is a process whereby public officials are open and honest in the performance of their functions.

Leadership transparency relates to the facilitation of the process of governance, in addition to ensuring of social progress and stability (Otinche, 2007). In relation to this, a transparent leader is the manager of private and public resources for the enhancement of organizational performance (Gluck, Kaufman and Wallach, 1980). In a related view, Kuada (2010) opines that, leadership transparency involves efficient resource utilization in societies and organizations as well as the unceasing exploration of new resources. In addition, Johns and Sake (2005) argued that a transparent leader achieves organizational goals by enhancing the productivity, innovation, satisfaction and commitment of the workforce. Consequent upon the above assertions, it is important to observe and note that the capacity, character and behaviour of leadership and accountability are paramount in nation building and development. No nation is likely to develop beyond the capacity of its leadership competency in upholding accountability and transparency in the management of the endowed resources.

The inability of Nigeria to provide the necessary needs for her citizenry is observed to be a function of the absence of transparent leadership who ought to possess and exhibit capability of harnessing the country’s abundant resources for the enhancement of the living standards of its people (Gberevbie, Shodipo, and Oviasogie, 2013). This

assertion indicates that, there is a relationship or correlation between leadership accountability and Nigeria nation building, as well as proper management of the nation's resources for development in the country. It means that the effective or transparent leadership and accountability will enhance nation building and development in Nigeria.

Leadership accountability is critical for the delivery of dividends of democracy (which is overemphasized by government and political class), and government obligations to the citizenry. Poor leadership accountability and transparency are some of the products of bad governance we are today experiencing in Nigeria, and these have led to extreme poverty prevalence, which instigates members of the army of unemployed youths to join insurgents and related unethical behaviours to terrorize the populace in Nigeria. Conversely, and in relation to what NETTI (2008) asserts, transparency in revenue management, coupled with the principle and practice of transparent accountability by government, political class and public office holders, these in nutshell, constitute the hall mark of good governance and government, which will enhance effective nation building and sustainable development in Nigeria.

Controllability

Controllability is one of the dimensions or components of accountability. It depicts the state or situation of control in organizational management. Control itself can be seen as the regulation of work activities in accordance or concomitant with predetermined plans so as to ensure the accomplishment of organizational objectives (Chikwe, 2017). Controllability in organizational functionality depicts the ability and monitoring of organizational progress against predetermined set standards derived from planning. The functionality of control as a management function, and in relation to controllability, which is a dimension of accountability, helps to ensure coordination of organizational activities reporting, comparing, and assessing of progress, and thereby provide a basis for intervening, adjusting, preplanning and taking of corrective actions (Chikwe, 2019). In view of the controllability function of accountability, it therefore becomes a pertinent to ensure and enhance the controllability of state of affairs in managing Nigerian nation public affairs for the achievement of effective nation building and development.

Nation Building

As common to the most management concepts, nation building has been relatedly viewed in various ways by different scholars. Nation building is conceptualized as advancement which makes life more meaningful in the various aspects, including the economic, administrative, infrastructure, social, cultural, and religious as well as human capital (Ajagun, 2003). The effective building of any society or nation is subject to, and a function of proper accountability of the private and public resources by those in position of authority. Nation building and development is a function of proper accountability at the individual, organizational and national level (Ninalowo, 2003; Agba, Ikoh, Ushie and Agba, 2008; Richardson, 2008). In relation to nation building and development, Ninalowo (2003) opined that, accountability implies the assurance that government functionaries should be prepared to be answerable for their actions at all times to members of the public as well as being able to justify their actions at the level of moral and ethical standards. Ibude (2008) similarly sees nation building and associated development as the manner and process in which individuals, groups and corporate bodies cooperatively cultivate the capacity to regulate both internal and external relationships to bring about growth in the quality and quantity of goods and services that are readily available in a country for the enhancement of the living standards of its citizenry.

Poverty Minimization

Poverty results majorly from poor accountability and transparency of public office holders, and such is one of the strategic challenges hindering nation building in Nigeria, hence the need, for its minimization comes to fore. Poverty has brought untold hardship to households and the prevalence and its manifestations have posed serious threat to nation building in Nigeria. Consequent upon this, the need arises for its minimization in Nigeria, in order to achieve effective nation building. UNESCO (2013; 2014) described poverty as the state of not having enough resources to meet basic needs. The Central Bank of Nigeria (CBN) describes poverty as a state where individuals or households are not able to cater adequately for their basic needs of food, clothing and shelter and are unable to meet social-economic obligations, lack gainful employment, skills, assets and self esteem; and have limited access to social and economic infrastructure such as education, health, portable water and sanitation; and consequently, have limited chance of advancing their welfares to the unit of their capability. The consequences or outputs of poverty have induced youths' restiveness which has in no small measure, affected nation building. Youths' restiveness resulting from poverty is one of the greatest security challenges and has become a phenomenon and its practice in Nigeria has witnessed unprecedented increase; its presence has been on increase in almost all communities in Nigeria, most especially in the recent past and presently. As argued by Yusuf (2014), youths' restiveness has resulted to mass presence of unraveled violence, maiming of innocent Nigerians including visitors; and most recently, the bomb blasts, kidnapping and abduction, increased rate of armed robbery, mass human trafficking, unwanted destruction of valuable infrastructures as well as lives and personal properties. These challenges have strategically affected nation building in Nigeria. Consequent upon these, poverty minimization that will lead to youths' restiveness elimination in Nigeria to achieve effective nation building is therefore called for.

Accountability Imperatives and Nation Building

Nigeria is endowed by nature with huge and abundant natural resources that need to be effectively harnessed in order for its people to have meaningful standard of living and sustainable nation building development. In a bid and efforts to ensure this meaningful life and sustainable nation building, developmental projects and government offices are put in place by government of the day. These projects are often entrusted into the hands of public officers and political class as it were to oversee and be transparent and accountable. In sorry situations where transparency and accountability of the management of government lofty, life enhancing and nation building and development projects are abused due to corruption and related unethical conducts by politicians and public office holders, as prevalent in Nigeria, the realization of the envisaged meaningful life and nation building will be a mirage. Studies have relatedly shown that if and where government projects are not properly executed, either due to reason of poor accountability and transparency on part of political/public office holders, poor maintenance culture of infrastructure, weak government institutions, funds inadequacy to execute projects, poor management of public resources, high cost of governance and the likes, or a combination of these above listed unethical factors among others, such society (for instance, as prevailing in Nigeria) no doubt, is bound to experience challenges of effective nation building and development, as relatedly argued by Akintoye and Opeyemi (2014), Kuada (2010), and Gberevbie, Joshua, Excellence-Oluye, and Oyeyemi (2017). On the other hand, studies have also relatedly shown that, societies which subscribe to proper ethical conducts such as transparent accountability, and transformational leadership that focus on entrepreneurial innovativeness are more likely to experience improvement in standards of living of citizenry and effective nation building development, as a result of proper accountability (United Nations Development Programme, 2001; Agweda, 2007; Nnabuife, 2010; Okebukola, 2014; Imhonopi and Urin, 2014; Gberevbie et al., 2017). The related implications of the foregoing are that, the realization of effective nation building and sustainable development

in Nigeria will be achieved if and only if proper accountability and leadership transparency are maintained in Nigeria by the political class and public office holders in Nigeria.

Accountability and Transparency Challenges Militating against Nigerian Nation Building and Development

Nigerian nation is facing so many leadership accountability and transparency challenges that are militating against her effective nation building and development. Management experts and related scholars including Gberevbie, Joshua, Excellence-Oluye and Oyeyemi (2017), have advanced strategic reasons relating to her inability to stand firmly among the comity of nations, irrespective of her endowed natural and mineral resources, and these include:

Resource Mismanagement and High Cost of Governance

The present population of Nigeria is said to be about 180 million, with over 250 ethnic groups. Nigeria is a major crude oil exporter and at about 2.53 million barrels per day, with an average sale of USD100 per barrel in the international crude oil market (Soyinka, 2012). This magnitude of revenue accruing to the country notwithstanding, most of the Nigeria's population are still living below their poverty threshold with little or no meaningful source of livelihood and good shelter (Ibada and Ebiede, 2009). The sorry state of the nation's population notwithstanding, Nigerian government still misappropriate and spend huge sums of money in the running of her political offices including the National Assembly, Presidency, political appointments, Nigerian Bureau of Public Enterprises Privatization negotiations, national and state budgets padding and resource mismanagement, and so on (Omoh, 2011; Philips, 2011; Mkwugwo, 2011; Soyinka, 2012; Gberevbie, Shodipo and Oviasogie, 2013). Nigeria is lacking the organizational climate to effectively harness and manage its rich human and material resources for the achievement of effective national building and development.

Poor Leadership

Leadership can be described as the process of giving people meaningful direction. This needed direction for nation building and development in most cases is lacking in Nigeria at various levels of government (Local, State and Federal), due to poor leadership. Some research studies have shown that successive military and political leadership in Nigeria lacked the capacity to perform, and the resultant effect of this has manifested in low ethical and moral character, poor decisions and lack of knowledge of the society, lack of expertise in the management of available resources, as well as their entrepreneurial ineffectiveness (Obadan, 1998; Obadan and Edo, 2007). It is also noted that poor leadership results to flagrant disregard to the tenets of good governance relating to public accountability, transparency, the predictability of government behaviour and observance of rule of law, which are the fundamental factors for the propelling of sustainable development in any society (Eneanya, 2008; Gberevbie, Joshua, Excellence-Oluye and Oyeyemi, 2017). In a similar assertion, Olaopa (2016), argued that poor countries like Nigeria are poor because of poor leadership decisions made by their past leaders. As relatedly argued by Imhonopi and Urim (2014), poor leadership and lack of long-term perspective of development goals of leadership in successive governments over the years in Nigeria made it almost impossible for the expected industrial development to take its proper place in Nigeria. The implications of these as furthered, centred on prevailing poor leadership, poor innovative ideas for development, which resulted to lack of adequate housing, portable water, good roads, hospitals, food and sustainable electric power supply for industrial development and meaningful standard of living. Poor leadership is significantly observed to be a strategic challenge in the development of Nigeria, principally due to poor accountability and transparency in management of public affairs in the country.

Poor Infrastructural Maintenance Culture

Good roads and electricity supply are among the major infrastructural facilities that enhance effective nation building and development as well as making life sustainability meaningful. Studies have shown that the electricity power supply is very low due to poor infrastructural maintenance culture in addition to low funding to modernize the power generating stations. As succinctly argued by Awosope (2014), poor maintenance culture in electricity power sector has seriously militated against the development of many industries and the meeting up of the obligation to provide cheap, clean and efficient energy, and this has hampered national building and development in Nigeria.

Corruption and Unethical Behaviours of Political Class and Public Officials

Unabated corruption and unethical behaviours prevalent among the political class and public officials in Nigeria are among the major challenges hampering effective nation building and development. These related unethical behaviours manifest prominently in the areas of poor accountability and transparency in handling of government contracts awards negotiation and implementation. A related manifestation of these unethical behaviour perspectives is in relation to lack of adherence to simple rules and regulations for the promotion of ethics and efficiency in the public sector (United Nations, 2004; Anyim, Ufodiama and Olusanya, 2013); Gberevbie, et al., (2017). Most government officials engage in the inflations of contract costs, overinvoicing, proliferation of White Elephant Projects, diversion of public funds into private accounts and money laundering as well as manipulation of contract awards, to mention but a few. These and many related factors are among poor accountability and leadership transparency challenges that hinder effective nation building and development sustainability in Nigeria.

Methodology and Approach

The study adopted a cross-sectional survey approach and the population consists of all the National, State and Local Government Areas Legislative Assembly members, senior public/civil servants, University Lecturers, and strategic opinion leaders in South-South and South-East geo-political zones of Nigeria. The accessible population of the study consists of purposively selected respondents from the class of persons as specified. Our choice of the purposive sampling procedure in selecting the respondents is premised on Haslam and McGarty (1998), who opined that, such sampling technique enables the researcher to select appropriately, those members of a population who have a definable characteristic and indepth knowledge of the situation. A 5-point code Likert scale was used in the design of structured questionnaire. The validity and consistency test of the data collection instruments were accordingly assured, and obtained a Chronbach's alpha Coefficient value of 0.857, with the aid of Statistical Package for Social Science (SPSS) software. It is stated that the Chronbach's alpha value of ≥ 0.7 is acceptable as reliable measure (Nunnally, 1978), and the higher the Chronbach's alpha coefficient, the better the measuring instrument (Sekarin and Bougie, 2010).

Two hundred thirty copies of the research instruments were distributed to the statistically selected respondents. After retrieval and data cleaning, 204 copies were found fit for use in the analysis. The generated data were analyzed, using Pearson's Product Moment Correlation and the *t*-statistic techniques at 0.01 level of significance, to test the hypotheses and as a test of significance between accountability imperatives and nation building in Nigeria.

Data Analysis, Findings and Discussions

Table 1: Correlation Analysis showing the Direction and Magnitude of Relationship between Leadership Transparency and Poverty Minimization in Nigeria

Correlation			
Variables	Statistics	Leadership Transparency	Poverty Minimization
Leadership Transparency	Correlation Coefficient	1.000	.879**
	Sig. (2-tailed)		
	N	203	203
Poverty Minimization	Correlation Coefficient	.879**	1.000
	Sig. (2-tailed)	.000	
	N	203	203

**Correlation is significant at the 0.01 level (2-tailed), $p < 0.01$

Source: Research Data and SPSS Output.

From table 1, the relationship between leadership transparency and poverty minimization indicates that the correlation coefficient (r) = 0.879, with the probability or significant value (p) = 0.000. Statistically, since $p < 0.01$, the null hypothesis is rejected, and high r value of 0.879 indicating that, strong, positive and significant relationship exist between the predictor and criterion variables in the study area. The p -value of 0.000 which is less than 0.01 level of significance assert that leadership transparency as a dimension of accountability imperatives have a strong influence on poverty minimization in Nigeria.

Table 2: Correlation Analysis Showing the Direction and Magnitude of Relationship between Controllability and Poverty Minimization in Nigeria

Correlations			
Variables 1	Statistics	Controllability	Poverty Minimization
Controllability	Correlation Coefficient	1.000	.795**
	Sig. (2-tailed)		.000
	N	205	205
Poverty Minimization	Correlation Coefficient	.795**	1.000
	Sig. (2-tailed)	.000	0.000
	N	203	203

**Correlation is significant at the 0.01 level (2-tailed), $p < 0.01$.

Source: Research Data and SPSS Output.

The data and analysis in table 2 show the relationship between controllability as a component of accountability imperatives and poverty minimization with correlation coefficient (r) = 0.795, indicating that a strong positive relationship exist between the variables. In the same vein, the p -value = 0.000 ($p < 0.01$) asserts that the null hypothesis is rejected, and a statistical significant relationship exist between controllability as a dimension of accountability imperatives and poverty minimization in Nigeria. Our study therefore asserts that the controllability has significant influence on poverty minimization which consequently will usher in effective nation building in Nigeria.

Table 3: Statistical values of Leadership Transparency and Controllability of and Poverty Minimization in Nigeria

Coefficients ^a					
Unstandardized Coefficient			Standardized Coefficient		
Model	B	Std Error	Beta	t.	Sign.
1(Constant)	0.432	106		4.031	0.000
Leadership Transparency	0.648	0.069	0.750	9.446	0.000
Controllability	0.621	0.115	0.560	5.393	0.000

^a Dependent Variable: Poverty Minimization.

Source: Research Data and SPSS Output.

- **Ho₁:** There is no significant relationship between leadership transparency as a dimension of accountability imperatives and poverty minimization as a measure of nation building in Nigeria.
- **Ho₂:** There is no significant correlation between controllability as a component of accountability imperatives and poverty minimization as a measure of nation building in Nigeria.

Table 3 indicates that the leadership transparency and poverty minimization have a relationship, with a calculated *t*-value of 9.446, and a corresponding probability (*p*) or significant value of 0.000. Since *t*-calculated is 9.446 and is greater than *t*-tabulated (0.01, 202) = 1.96; we therefore rejected the null hypothesis and asserted that a significant relationship exists between leadership transparency and poverty minimization that will usher in effective nation building in Nigeria. Similarly in table 3, controllability as a component of accountability imperatives and relationship with poverty minimization to achieve effective nation building had a calculated *t*-value of 5.393, and a corresponding *p*-value of 0.000. Since the *t*-calculated is 5.393, which is greater than *t*-tabulated (0.01, 202) = 1.96, the null hypothesis is therefore rejected, and we assert that, a significant relationship exists between controllability as a dimension of accountability imperatives and poverty minimization to enhance nation building in Nigeria. These imply that transparent leadership and effective control of the operations or conducts of those in political class and public offices will enhance poverty minimization and nation building in Nigeria.

Table 4: Summary of Statistical Values of the Relationship between the Dimensions of Accountability Imperatives and Measure of Nation Building in Nigeria (N = 203)

	<i>r</i> -Value	<i>t</i> -Value	<i>p</i> -Value	Remarks
Leadership Transparency	0.879	9.446	0.000	Significant relationship
Controllability	0.795	5.393	0.000	Significant relationship

CONCLUSIONS

The conclusions of the study are based on the findings of our present study. Proper accountability and leadership transparency will enhance poverty minimization which leads to restiveness elimination and ultimate nation building in Nigeria. Nation building and development will enhance the standard of living of the citizenry. The observed increase of the prevailing poor accountability and low level of leadership transparency by those in political class and public office holders at all levels (Local, State and Federal), have strategically hampered nation building and development in Nigeria as well as the achievement of meaningful life as envisaged by our nation’s founding fathers. The study further concludes that leadership transparency and proper accountability will enhance effective poverty minimization and nation building in Nigeria.

RECOMMENDATIONS

Based on the findings, conclusions and implications of the study, the following recommendations are advanced:

- There should be policy legislation and strategic execution of cost of governance reduction at all levels of government in Nigeria, as applicable in some developing countries of the world in order to enhance nation building.
- Unrestricted authority should be granted to anti-graft agencies to prosecute corrupt politicians and public office holders.

- Proper accountability and leadership transparency should be subscribed and be watch-words to our politicians and public office holders and institutions to enhance nation building and achievement of effective meaningful life in Nigeria.

REFERENCES

1. Ademolekun, L. (2005). *Governance Context and Re-orientation of Government*. In Ademolekun, L. ed. 2005. *Public Administration in Africa: Main Issues and Selected Country Studies*. Ibadan Spectrum Books Limited, pp. 3–16.
2. Afegbua, S.I. & Adejuwon, K.D. (2012). *The challenge of leadership and governance in Africa*. *International Journal of Academic Research in Business and Social Science*, 2(9), 141–157.
3. Agba, A.M.O., Ikoh, M.U., Ushie, E.M.F Agba, M.S. (2008). *Bureaucratic Corruption in Nigeria: The need for Institutional Reforms*. *Journal of International Politics and Development Studies*, 4(1&2), January/June and July/December, pp. 187–204.
4. Agburuga, U.T. (2018). *Leadership Accountability, Budget and Financial Management Performance and National Security*. Paper presented at the 12th Annual Conference of the Academy of Management Nigeria, held at Nile University of Nigeria, Abuja, 24–25 October, 2018.
5. Agweda, T.O. (2007). *The Imperative of Leadership in Governance. The Nigerian Experience*. Akpotor, A.S., Afolabi, A.O., Aigbokharvbolo, M.O., Iganiga, B.O. and Odiagbe, O.S. eds. 2007. *Cost of Governance in Nigeria: An Evaluative Analysis*. Ekpoma: Faculty of Social Science, Ambrose Alli University Publishing House, pp. 176–187.
6. Ajagun, S.O. (2003). *The Significance of Culture on Human Development in Nigeria*. *International Journal of Governance and Development*, 1(20), 107–116; September.
7. Akintoye, V.A & Opayemi, A.O (2014). *Prospect for achieving sustainable development through the millennium development goals in Nigeria*. *European Journal of Sustainable Development*, 3, 33–46.
8. Anyim, F.C. Ufodiana, N.M., & Olusanya, O.A. (2013). *Ethics in Nigeria public sector: The HR Practioners' perspectives*. *European Journal of Business and Social Sciences*, 2, 132–143.
9. Awosope, C.A. (2014). *Nigeria electricity industry: Issues, challenges, and solutions*. *Covenant University Public Lecture Series*, 3(2), 5–36.
10. Chandler, R.C. & Plano, J.C. (1988). *The Public Administration Dictionary*. Santa Barbar, C.A. ABC – C110.
11. Chikwe, J.E (2019). *Business Policy and Strategic Management Dynamics, Text and Cases*, (In Press).
12. Chikwe, J.E. (2017). *Corporate Strategy Evaluation and Control: Theoretical and Methodological Foundation Imperatives*. *University of Port Harcourt Journal of Accounting and Business*, 4(2), 188–205; March.
13. Crowe, J. (2013). *The role for leaders in creating an accountable culture in public service*. Paper presented at 10th Anniversary of Centre for Public Scrutiny, Local Government House, Smith Square London.
14. Edoho, F. (2007). *State-corporate alliance: Ramifications for corporate social responsibility and sustainable livelihood*. *Africa Journal of Business and Economic Research*, 3, 96–113.

15. Eneanya, A.N. (2008). *Debt burden and African economic development*. *Covenant Journal of Business and Social Sciences*, 2, 75–88.
16. Gberevbie, D.E. (2011). *Leadership: The Financial Sector and Development in Nigeria*. *Inkanyiso: Journal of Humanities and Social Science*, 3(2), 149–158.
17. Gberevbie, D.E., Shodipo, A.O & Oviasogie, F.O (2013). *Leadership and Accountability: The Challenges of Development in Nigeria*. *Thought and Practice: A Journal of the Philosophical Association of Kenya*, 5(1), 121–140, June.
18. Gberevbie, D., Joshua, S., Excellence-Oluye, N. & Oyeyemi, A. (2017). *Accountability for Sustainable Development and the Challenges of Leadership in Nigeria, 1979–2015*. *Journals.sagepub.com/home/sgo*. *Sage Open*, October–December 2017, 1–10.
19. Gluck, F. Kaufman, S.P. & Wallach, S. (1980). *Strategic Management for Competitive Advantage*. *Harvard Business Review*, July/ August, pp. 151–161.
20. Gregory, R. (2007). *Accountability in Modern Government*. Peters, B.G & J. Pierre (eds), 2007. *The Handbook of Public Administration*. London: Sage.
21. Haslem, S.A. & McGarty, C. (1998). *Doing Psychology: An Introduction to Research Methodology and Statistics*. London: SAGE Publications Ltd.
22. Hughes, R.L., Ginnett, R.C., & Curphy, G.T. (2006). *Leadership: Enhancing the Lesson of Experience*. Tata McGraw-Hill Publishing Company Limited.
23. Ibaba, I. S. & Ebiede, T.M. (2009). *Ending of Poverty Trap in the Niger Delta Region of Nigeria*. *Journal of Social Development in Africa*, 24(1), 65–89.
24. Ibude, H.O (2008). *The Conceptual Understanding of the Concept of Development from the Socio-science Perspectives*. *International Journal of Development Studies*, 3(3), 1–6.
25. Igbogo, E.J. (2015). *National Security and National Development: A Critique*. *International Journal of Arts and Humanities*, 4(2), 1–14, Dar Ethiopia.
26. Imhonopi, D.O. & Urim, U.M. (2014). *Industrial Development in Nigeria: Achieving the brass tacks*. In D.O. Imhonopi & U.M. Urim (Eds), *Trajectory to Industrial Development in Nigeria*, pp. 1–12; Ibadan, Nigeria: Cardinal Prints.
27. Jabra, J.G & Dwivedi, O.P. (1989). *Public Service Accountability: A Comparative Perspective*. Hartford C.T: Kumaria Press.
28. Johns, G. & Saks, A.M.(2005). *Organizational Behaviour: Understanding and Managing Life at Work*, (6th ed). Toronto: Pearson-Prentice hall.
29. Koppel, J.G.S. (2005). *Pathologies of Accountability: ICANN and the Challenge of Multiple Accountabilities Disorder*. *Public Administration Review*; 65(1), 94–108, January/February.
30. Kuada, J. (2010). *Editorial*. *Africa Journal of Economic and Management Studies*, 1(1), 5–8.

31. Mokwugwo, S. (2011). *Needs to Hold Elected Representatives Accountable to the People*. *Business Day Newspaper, Lagos*, 23 May, 2011, p. 55.
32. NETTI (2008). *Review of Three Year's of NNPC's Financial and Operational Report*.
33. Ninalowo, A. (2003). *Democratic Governance, Regional Integration and Development in Africa: Development Policy Management forum*. Addis Ababa, DPMF Occasional paper; 11, 1–32.
34. Nnabuiife, E.K.N. (2010). *Defining and enforcing ethical leadership in Nigeria*. *Africa Journal and Management studies*, 1, 25–41.
35. Nunally, J.C. (1978). *Psychometric Theory*. New York: McGraw-Hill Press.
36. Obadan, M. I. & Edo, S.E. (2007). *An overview of the reform programme*. In H. Saliu, E. Amali, & R. Olawepo (Eds), *Nigeria's reform programme: Issues and Challenge*, Ibadan, Nigeria: vantage.
37. Obadan, M. I. (1998). *Managing the Nigerian economy into next millennium: Strategies and Policies*. *Journal of Economic Management*, 5, 2–37.
38. Odugbemi, S. (2008). "Public opinion, the public sphere, and quality of governance". In S. Odugbemi & T. Jacobson (eds), *Governance reforms under real-world conditions: Citizens, stakeholders and voice*, pp. 15–37. Washington, D.C: The World Bank.
39. Okebukola, P.A. (2014). *Human capital development and innovation*. In T. Abioye, C., Awonuga, & A. Amuwo (eds), *Leadership and Innovation in Africa's Development Paradigm*, Ota, Nigeria: Convent University Press.
40. Olaopa, T. (2016). *The state of public administration and sustainable development in Africa: Towards a bold and functional public administration*. Lecture delivered by Dr. Tunji Olaopa (Former Permanent Secretary, Nigeria Federal Civic Service) at a Conference Organized by the Department of Public Administration, Lagos State University., Ojo, Nigeria, November 28–30.
41. Omoh, G. (2011). *Nigeria Spends NGN201 Billion on Fuel Importation*. Vanguard online Edition. www.vanguardngr.com/2011/03/nigeria-spends-n201bn-on-fuel-imports/ retrieved 24thmarch2011, cited in Gberevbie 2013.
42. Omona, J. (2010). *Meeting the Millennium Development Goals' targets: Proposal of UN Global Government Challenges of the 21st century*. *Journal of Social Development in Africa*, 25(1), 129–159.
43. Onah, V.C. (2005). *Democratic Governance and Crises Development in Nigeria*. *America Journal of International Politics and Development Studies*.1 (1), 129–137, July/December.
44. Otinche, S.I. (2007). *Value-based Leadership and Democracy: A theoretical Overview*. *The Abuja Management Review*, 5(1), 20–34.
45. Philips, A. (2011). *BPE's Privatization Mess*. *Tell Magazine, Lagos*, 22 August, 2011, pp. 39–40.
46. Richardson, P. (2008). *Good Governance: The Vital Ingredient of Economic development*. *Management in Nigeria*, 44(4), 15–20, September–December.

47. Sekaran, U. & Bougie, R. (2010). *Research Methods for Business: A Skill Building Approach*. New Jersey: John Wiley and Sons.
48. Soyika, A. (2012). *Tackling the Subsidy Mess*. *Tell magazine*, Lagos, 16 January, pp. 46–57.
49. Thompson, D.F. (2014). *Responsibility for Failure of Government: The Problem of Many Hands*. *America Review of Public Administration*, 44(3), 259–273.
50. Tripathi, K.L. (2016). *Accountability: A Review*. *SSRG International Journal of Economic and Management Studies*. 3(2), 33–36, December.
51. UNESCO UNGEI (2013, 2014). *Education for all Global Monitoring Reports*.
52. United Nations (2004, May). *Federal Government of Nigeria Public Administration Country Profile*. Geneva, Switzerland: Division for Public Administration and Development Management/Management of Economic and Social Affairs, United Nations.
53. United Nations Development Programme (2001). *Public service ethics in Africa*. A Publication of UNDP Regional Bureau for Africa. Washington DC: United Nations, Department of Economic and Social Affairs, Division for Public Economics and Public Administration.
54. Wikipedia, the Free Pres encyclopedia.
55. Yusuf, A.Y. (2014). *Youth Restiveness: Nigeria's Security and Sustainable Development*. *Research on Humanities and Social Science*, 4(15), 151–157.

