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Challenging Factors and the Role of the Family towards Children's Literacy. Case of Port Harcourt, Nigeria

By Duruamaku-Dim J.C, Anero Nnamdi & Arikpo A.

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Abstract - The study examines the barriers towards the roles of the family in child's literacy. It adopted an 11 item questionnaire known as FACHIL as the main instrument. 532 pupils whose age range from 8-13 years were the respondents. The instrument was validated by colleagues who are experts in the area of study and a test retest exercise whose result was 0.75 was adopted to ascertain the instrument's degree of reliability. Percentages, means and chi-square were used to analyze the data. It established that there is literacy skills among the pupils. Employment and collaboration with teachers as well as teaching and studying with the children were found to be credibly carried out by the families as their roles towards the child's literacy. Although parents' literacy level, absence of family library, commitment by parents to examine the children's book were found as limiting factors. Gender and the nature of schools attended by children were considered to hold significant influence on the child's literacy level. It was recommended that mass enlightenment is needed to enable the families to effectively discharge their functions.

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Challenging Factors and the Role of the Family towards Children's Literacy. Case of Port Harcourt, Nigeria

Duruamaku-Dim J.C ^α, Anero Nnamdi ^σ & Arikpo A. ^ρ

Abstract - The study examines the barriers towards the roles of the family in child's literacy. It adopted an 11 item questionnaire known as FACHIL as the main instrument. 532 pupils whose age range from 8-13 years were the respondents. The instrument was validated by colleagues who are experts in the area of study and a test retest exercise whose result was 0.75 was adopted to ascertain the instrument's degree of reliability. Percentages, means and chi-square were used to analyze the data. It established that there is literacy skills among the pupils. Employment and collaboration with teachers as well as teaching and studying with the children were found to be credibly carried out by the families as their roles towards the child's literacy. Although parents' literacy level, absence of family library, commitment by parents to examine the children's book were found as limiting factors. Gender and the nature of schools attended by children were considered to hold significant influence on the child's literacy level. It was recommended that mass enlightenment is needed to enable the families to effectively discharge their functions.

1. INTRODUCTION

The Importance attached to the child's education in Nigeria and other countries is shown through the introduction of several programmes. The government at both national and international levels welcomes support from individuals, families, group's communities, non-governmental agencies etc. in ensuring that the child receives the best education. Education to most people can be summed to mean the acquisition of reading, writing and arithmetic skills. The axiom may be based on the fact that literacy is a catalyst for overall human and societal development. Similarly, Brooks-Grum, Berlin and Fulgni (2000) uphold that parents are catalyst of change in programmes that affect the child. Literacy is indeed a killer of ignorance, promoter of good health, economy and accounts for effective social and political participation. Going by the above account, one may be correct to say that it is a serious business that needs not to be toyed with. This remark is relevant because not all concerned may have

given it the required attention. It is almost obvious that The roles of the family, school, community, government and others do not need to be over emphasized. It is not in dispute that many agents are responsible for the child's overall development. But the fact that the family is the first point of call by the child puts the family as the foremost agent in promoting quality education for the child. To what extent, the families realize this, remains an issue to be explored. It is therefore necessary to mount a study targeted at establishing the roles of the family in the acquisition of the child's literacy. In this connection Ezekiel-Hart and Adiele (2008) explain that:

No matter how highly qualified the teachers are, and no matter how sophisticated the infrastructure, the quality of preparation given to students (inputs) from the family play significant role in determining the end products of the school system. Until the family is able and willing to perform their school roles effectively, not much would be expected from the school in the overall attainment of quality education. For the education system to guarantee quality and sustain it, parents must ensure that the children they bring to school are qualitative enough... This can only be meaningfully achieved when parents demonstrate willingness to take responsibility for the education needs of their wards.

One way family need to participate in providing the educational needs of their children is by encouraging them to acquire literacy skills. Robinson-Pant's (2003) report, no one may say that youth literacy in sub-Sahara Africa where Nigeria belongs has done well hence literacy attainment among children in Nigeria may not significantly improve before 2015. considering the above report and the fact the family is best described as a key player in both individual and national development; because it is what the family gives out that the society uses; it means that if the family does not consciously participate in imparting literacy skills among children, the future generation may operate without adequate literacy skills which may lead the society to operate in the dark. Perhaps it is on this not that Oye tunde and Muodumogu (2008) sought to find out the ways parents involve in their children's literacy development using the following as criteria:

1. To read to children;
2. Parents acting as literate models through reading of books, magazines, newspapers etc.

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3. Fosters literate rich homes by providing books, magazines, newspapers for children;
4. Provision of literate materials such as papers pencils and crayons; and
5. Talk and listen to children.

In addition to Oye tunde and Muodumogu's idea, some other ways may be:

- i. Engage a teacher to teach literacy skills in the home;
- ii. Teach literacy skills at home by either parents or older siblings;
- iii. Provision of a reading corner or library in home; and
- iv. Collaborate with the children's teacher in teaching literacy skills.

II. PURPOSE OF THE STUDY

The objective of this study shall include but not only restricted to:

- i. Establish the proportion of children that have acquired different kinds of literacy skills;
- ii. Determine if the nature of school (private or public) affect the acquisition of literacy skills among children;
- iii. Determine if the child's acquisition of literacy skills differ according to their gender;
- iv. Examine the extent, family or parents participate in various ways in carrying out the role of teaching literacy skills among children.

III. RESEARCH QUESTIONS

For the purpose of this study, the following research questions emerge:

1. What proportion of children possesses the different forms of literacy skills?
2. What are the ways parents participate in teaching literacy skills among primary school children?
3. What are the barriers encountered by parents or families in teaching literacy skills among primary school children?
4. How does the nature of school attended by pupils influence their literacy skills?
5. How does pupils gender influence their literacy skills?

IV. HYPOTHESES

The following postulations are made for this study:

1. The gender of pupils does not significantly influence literacy skills among the pupils;
2. The nature of school (private or public) attended by pupils does not significantly influence the literacy among the pupils.

V. SIGNIFICANT OF THE STUDY

Since acquisition of literacy skills among all category of persons is an essential element for life. It is

hoped that the findings of this study shall enhance it through the following ways:

- i. The schools shall be made to take the business of teaching literacy skills serious by engaging teachers to participate in workshops; and
- ii. The families or parents shall be made to appreciate their roles as well as deduce the ways to overcome the barriers which militate against their teaching children literacy skills. This shall be achieved through enlightenment campaigns from various agencies.

VI. METHODOLOGY

The study had pupils in primary 3-6 whose age range from 8-13 years as the subjects of the study. It had a sample size of 532 drawn from both the private and public schools. There were 232 male and 300 females and there were 140 from the public and 392 from the private schools. A total of 540 questionnaires were administered but 8 were wrongly filed, therefore 532 were used for analysis. To successfully reach the subjects, the researchers' employed the services of 5 research aids who are undergraduates from higher institutions in Nigeria. Before engaging them, the researchers had administered a test retest exercise to 40 pupils. This exercise took place under two weeks. The data generated was analyzed with Pearson Moment Correlation Coefficient that gave a result of 0.75. Considering the result, the instrument was judged to possess a good degree of reliability. A questionnaire titled "Family and Child's Literacy (FACHIL)" constitutes the basic instrument. It's validity was carried out by giving to experts whose inputs may have accounted for the high reliability level of the instrument. It initially had 16 items and in course of its validation 5 items were expunged and it was finally made up of 11 items. The items dealt with different variables such as literacy skills of pupils, nature of pupils' schools, gender of pupils, various roles of families in teaching literacy skills among pupils and the barriers militating against the families in carrying out their roles. The questionnaire had two forms of responses. Yes and No was used to determine the proportion of pupils that possess different literacy skills. Considering the age and level of the pupils, the questionnaire was 3-point Likert scale of Strong Yes (3-point), Yes (2-point) and No (1-point).

Accidental sampling technique was adopted in selecting the subjects. This was used because the questionnaire was administered on the subjects at the homes, schools, streets, markets, churches and many other places. And it gave the opportunity to interview children from different backgrounds. The study took place in Port Harcourt City, Nigeria; the capital of one of the richest oil producing states in Nigeria.

VII. DATA ANALYSIS

Various statistical tools were adopted in analysing the data collected. The tools are as follows:

1. Simple percentages was adopted to determine the proportion of pupils that possess different literacy skills;
2. Means was adopted to determine the roles and barriers of parents or families in teaching literacy skills among pupils;

3. Chi square was used to determine if gender and the nature of schools attended by pupils influence the acquisition of literacy skills.

VIII. RESULTS AND DATA PRESENTATION

a) Research Question One

What proportion of children possesses different forms of literacy skills?

Table 1 : Responses to the proportion of pupils that possess different Forms of literacy skills

Literacy skills	% or Number that possess the skill	% or Number that do not possess the skill
Reading	424 or 80%	108 or 20%
Writing	372 or 70%	160 or 30%
Arithmetic	348 or 65%	184 or 35%

The table above shows that 80% or 424 out of 532 pupils can read, 70% or 372 out of 532 pupils can write and 65% out of 532 pupils can solve simple Arithmetic. On the other hand, 20% or 108 out of 532 pupils cannot read, 30% or 160 out of 532 pupils cannot write while 35% or 184 out of 532 pupils cannot solve simple Arithmetic.

b) Research Question Two

What are the ways parents participate in teaching literacy skills among primary school children?

Table 2 : Responses to the ways parents participate in teaching literacy among primary school children

S/N	Items	X	Remark
1	Employment of home teachers	1.90	Accepted
2	Parents or older ones engage in teaching children	2.08	Accepted
3	Co-operation between parents and teachers in teaching the child.	1.72	Accepted
4	Parents or guardians studying or making children to read before them.	1.59	Accepted

Teaching of children by parents or older ones, co-operation between parents and teachers in teaching the child, employment of home teachers and parents or guardians studying or making children to read before them with 2.08, 1.72, 1.90 and 1.59 respectively as means are considered the various ways families get

involved in teaching literacy skills among primary school pupils.

c) Research Question Three

What are the barriers encountered by parents or families in teaching literacy skills among primary school children.

Table 3 : Responses to barriers encountered by parents or families in teaching literacy skills among primary School children

S/N	Items	X	Remark
1	Parents job do not give them time to teach literacy skills among their children.	1.90	Rejected
2	Commitment by parents to examine their pupil's books and make inputs or corrections.	2.00	Accepted
3	Literacy level of parents.	2.19	Accepted
4	Provision of literacy or reading corner in the homes.	1.66	Accepted

Lack of library at homes, literacy level of parents and lack of commitment by parents with mean scores of 1.66, 2.19 and 2.00 respectively are considered barriers to the teaching of literacy skills to children by parents.

d) Hypothesis One

Test of influence of gender on the literacy level of primary school pupils.

Table 4 : Test of influence of gender on the literacy level of primary school pupils

Variables	N	df	Calculated X^2	Critical X^2	Level of sig.	Remarks
Males	232	1	12.6	3.84	.05	Rejected
Females	300					

Since the calculated chi of 12.6 is higher than the critical chi of 3.8 at .05 level of significance, the null hypothesis stands rejected. Therefore gender influences the literacy level of primary school pupils.

e) Hypothesis Two

Test of influence of the nature of school (private and public) on the literacy level of primary school pupils.

Table 5 : Test of influence of the nature of school on the literacy level of primary school pupils

Variables	N	df	Calculated X ²	Critical X ²	Level of sig.	Remarks
Private school	392	1	11.34	3.84	.05	Rejected
Public school	140					

An interpretation of the table above shows that chi calculated value of 11.34 is greater than the chi critical value of 3.84 at .05 level of significance. As a result the null hypothesis is hereby rejected and it may be declared that the nature of school significantly influences that literacy level of pupils.

IX. DISCUSSION AND IMPLICATIONS

One of the findings of this study claims that 80%, 70% and 65% of the children can respectively read, write and solve simple Arithmetic. This discovery may be surprising to many because there seem to be general assumption that there is poor level of literacy among women and children in Nigeria (Robinson-Pant, 2003). On the other hand, one is forced to believe the findings because about 74% of the children used for study were drawn from private schools. In Nigeria the notion that the private schools is better than the public schools is yet to be disputed; just as Uzoeshi and Asuru (2005) asserts that:

Those who attended pre-primary school were more successful in school, with a high percentage of high school grades... Most nursery schools in Imo State operate at a high standard due to the fact that they are owned by private individuals who monitor the activities of both the teachers and pupils.

Going by this trend of thought, one considers the issue of monitoring to be double barrelled; because just as the proprietors monitor teachers and pupils so do the parents monitor the progress of their children by employing home teachers, indulge in teaching them, co-operate or collaborate with the teachers and studying with them. No doubt, if the parents actively participate in the above activities it may account for attainment of literacy among children. And this will imply that there is growing awareness among the Nigerian public for families or parents to be meaningfully involved in their children's literacy and that the school may not do it all alone.

If the family takes the credit of ensuring high level of literacy among the children, it means that certain factors which may inhibit effective literacy skills may not be found. Adamu (2008) identified disunity and quarrels between parents or among siblings, broken homes; care and attention at home etc. as factors that may

account family problems in attaining literacy among children. Although he listed use of cane by teachers, absence from school, irregular attendance of teacher, often change of school by children, overcrowded classrooms and many more as school related factors.

Going by the findings of this study, parents seem to actively participate in the teaching of literacy skills among their children. This does not imply that they may not be limited by some factors identified by Adamu and perhaps other factors such as literacy level of parents, commitment of parents to examine their children's books and make corrections or inputs as well as provision of library or reading corners in their homes. If the findings of this study should be granted correct it means that there is poor reading culture in most families hence there seem to be illiterate parents, absence of library in homes and lack of commitment to teach literacy skills to the children. Although the children did not consider the nature of their parents job as a source of barrier but evidence are bound to show that some parents leave the house early and come back late or operate off-shore and on-shore jobs.

The study extended its tentacles to examining if nature of school and gender of the children influence the attainment of literacy among children. In affirmation to the common notion that private schools are better than public schools; the study upholds that the nature of school attended by children exerts significant influence on the literacy skills of the children. This suggests that those who attend private schools are academic superiors to those who do not and may be richer for future education. In a similar vein, it is understood that gender exerts significant influence on the children in terms of acquiring literacy skills. This finding seems to accredit the belief that girls are better in oral or English language than the boy; just as is said that the boys are better than the girls in Arithmetic or Mathematics. This simply means that gender plays a role in the type of skill an individual acquires.

X. CONCLUSION

Based on the findings of the study, the following conclusions are drawn:

1. Primary school pupils in the city of Port Harcourt possess literacy skills;

2. Families participate in making children acquire literacy skills by teaching them, co-operate with the teachers, engage home teachers as well as making the children to read before them;
3. Factors which pose problems to the families' participation in their children's literacy skills are lack of library at homes and literacy level of parents and lack of commitment by parents;
4. Gender of pupils holds significant influence on their acquisition of literacy skills;
5. The nature of schools attended by children significantly influences their literacy skills.

XI. RECOMMENDATIONS

Following the findings of this study, the following recommendations are made:

The families need to be encouraged through mass enlightenment campaigns which may be sponsored by NGOs or other agencies on the need for families to have a library, teach children themselves, employ a home teacher, collaborate with their children's teacher as well as show commitment to the academic needs of the children.

XII. SUGGESTIONS FOR FURTHER READINGS

Following the findings of this study, further studies are needed in the following areas:

1. The literacy level of primary school children in the rural areas need to be ascertained since the study was city based and those sampled were all drawn from the city.
2. The literacy level of primary school children in the public schools need to be ascertained because the sampled subjects were drawn from the public primary schools.
3. There could be need to carry out a comparative study on the literacy skills between the pupils in the private and public schools as well as the urban and rural schools.

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Corruption Control and Political Stability in Nigeria: Implication for Value Re-Orientation in Politics

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Abstract - There is a clear indication that politics in Nigeria has been the opposite of what it is in the developed countries. African politicians are still backward in terms of their values such as unfulfilled promises, political corruption, greed, violence, tribalism and intimidation. The premise of this study is on how corruption impacts on the development of Nigeria and Africa in general. Corruption is said to manifest through fraud, embezzlement and misappropriation of public funds, inflation of contracts, sexual harassment, bribery and others. Corruption is also seen to be caused by misplaced sense of values, lack of accountability and transparency in government, greed, discrimination in wealth distribution and others. There is noticeable negative impact of corruption on the social, political and economic life of Nigerians resulting in political instability, erosion of cherished cultural values, economic distortion and underdevelopment. The paper proffers ways of controlling corruption to include, behaviour modification, transparency in governance, political will and sustainability of democracy. The study is of the view that with diligent implementation of its recommendations Africans can enjoy dividends of democracy and develop.

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Abstract - There is a clear indication that politics in Nigeria has been the opposite of what it is in the developed countries. African politicians are still backward in terms of their values such as unfulfilled promises, political corruption, greed, violence, tribalism and intimidation. The premise of this study is on how corruption impacts on the development of Nigeria and Africa in general. Corruption is said to manifest through fraud, embezzlement and misappropriation of public funds, inflation of contracts, sexual harassment, bribery and others. Corruption is also seen to be caused by misplaced sense of values, lack of accountability and transparency in government, greed, discrimination in wealth distribution and others. There is noticeable negative impact of corruption on the social, political and economic life of Nigerians resulting in political instability, erosion of cherished cultural values, economic distortion and underdevelopment. The paper proffers ways of controlling corruption to include, behavior modification, transparency in governance, political will and sustainability of democracy. The study is of the view that with diligent implementation of its recommendations Africans can enjoy dividends of democracy and develop.

I. INTRODUCTION

Every informed person will agree that among many factors affecting political stability of Nigeria as well as most African countries, corruption has been the control factor. The crave by leaders and public servants in Nigeria to amass wealth while in public service, has not only affected national development but also accentuated political instability. This is often manifested in youth restiveness, social insecurity, conflicts, social uprisings, civil wars and even coup d'états, to mention a few. Consequently, corruption has become one of the major social ills plaguing the stability of Nigeria and even most African states. This requires prompt and urgent attention in order to rescue Nigeria nay, Africa from imminent political collapse.

Various definitions have been given to the concept of corruption. The World Bank (1998) defines corruption as 'the use of public office for private gain. This definition includes bribery and extortion, which involves at least two parties, and other types of malfeasance public features do engage in to include fraud and embezzlement. Corruption has also been

defined as an anti-social behavior conferring improper benefits contrary to legal and moral norms which also undermines the authority to improve the living conditions of the people (Edame, 2001). Nye (1967) further defines corruption as, behavior which deviates from the formal duties of a public role because of private (gains) regarding personal, close family, private clique, pecuniary or state gain; or a behavior which violates rules against the exercise of certain types of duties for private gains regarding influence. This definition includes such behaviours as bribery (use of reward to pervert the judgment of a person in a position of trust); nepotism and misappropriation. Sorkaa (2002) view corruption as an unethical or deviant behavior. Corruption connotes an erosion of ethics and accountability. According to Rashead and Olowu (1993), ethics focus on what is considered the right and proper behavior of public officials, politicians as well as those in the private sector. The words 'right', 'proper' and 'fair' express judgment about behavior of people towards others considered to be just. This presupposes that there are 'right' and 'wrong' ways to behavior which constitute a society's standard. Corruption is a social virus which has besieged most African States. Its high incidence involves public servants (civil servants and politicians) on one hand and members of the public who are seeking public services on the other. Accountability on the other hand is synonymous with being answerable. This indicates that governments are accountable to the people particularly in democratic societies. It behooves therefore that absence of accountability creates a fertile ground for corruption and other unethical behavior to thrive.

II. SHADES AND MANIFESTATIONS OF CORRUPTION

Achebe (1983), maintains that corruption in Nigeria spans from budgeting abuses, political patronage, public funds being doled out to political allies and personal friends; collection of mobilization fee or full payment without executing the contract, rewarding politicians who failed elections with ministerial appointment, re-assigning ministers, commissioners or council members who are involved in scandals to another ministry or department. Other forms of corruptions found among the African Politicians include,

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greed, selfishness, intimidation, oppression, violence, surgery, nepotism and tribalism.

III. REASONS ADDUCED FOR CORRUPTION

Corruption involves acts of omission and commission ranging from trivial to monumental depending on the ethics and mores of a given society. These reasons are many and differ from one social super structure to the other. In Africa, some states have unique factors which are prone to corruption while all other social formations have some other factors which bring about corruption to include:

Discrimination in wealth distribution Africans have a common denominator or canker that causes decay in the fabric of unity among the states which could be described as uneven distribution of wealth to meet the basic needs of the masses. Many African States have failed to perform their role basically due to the inefficient mode of production and insensitivity to the needs of the down-trodden. Basic needs like, food, shelter, education, health care services, transport and communication are denied the people thus there is a widespread poverty, deprivation and underdevelopment.

Greed and materialism as a compulsive desire to acquire wealth at all cost and to be seen to have made it in an outrageous proportion is now the food of many politicians across Africa. The Nigerian politicians are not exception and do not have the morality or societal value of honesty, trustworthiness and faithfulness. They do not see politics as what it is; rather they look at it as a means to create or amass immediate wealth and live in affluent leaving the masses in object poverty. Hence the Nigerian politicians go to any length to acquire power and always try to retain the power because of their selfish and egocentric desires.

Today, political corruption and bribery have combined to threaten our political atmosphere in Africa. It is crystal clear that Nigerian politics is swimming in the ocean of bribery and corruption. In fact, it came to the extent where only the highest bidder won election in Nigeria until President Goodluck Jonathan came up with the 'every man's vote must count' in the just concluded 2011 elections. This one man one vote count portends a good omen for Nigerian politics. Nepotism and tribalism are other twin brother values and social ills characteristics of African politics, many African politicians are not in any elective or appointed position for patriotic reasons rather they are there to sit tight and enrich themselves, their nuclear and extended families, loved ones and tribesmen. The sense of true patriotism and national integration is obviously lacking in the values of most of our politicians. The truth is that many African politicians are not committed to the concepts of a just and equitable Africa.

Nature of the state in Africa is another reason for corruption. According to Ake (1996) the colonial state

of Africa had the legacy of being all powerful, absolute and arbitrary in nature. The violent character of colonial state placed it in a permanent situation of war against the people. Moreover, it is more concerned with its exploitative mission than anything else. Thus at the dawn of independence, the colonialists had to train and hand over power to agents who will continue to protect their colonialists interest. These state operators became profligate and went extra mile to enrich themselves. The realization that they needed economic power to retain political power made them even more profligate. Thus the people resent them, making their rule illegitimate. In order to legitimize their rule, besides the use of coercion, they had to use unethical means such as 'settlements' among other unpopular measures.

Influence of the larger society also breeds and encourages corruption in Africa. The society on one hand frowns at corruption and on the other hand encourages corruption by tacitly rewarding those who are known to be corrupt. For instance, in Nigeria, traditional rulers are known to bestow traditional titles to 'their deserving sons and daughters'. Universities award Honourary Doctorate degrees to rich Nigerians while special prayers and positions in churches are offered to such caliber of people irrespective of their source of wealth. Corrupt politicians are awarded with juicy government positions after being tried and imprisoned for various corrupt offences while in office. This explains why most fraudsters in Nigeria bear the prefix 'Chief' or 'Doctor' after their names. It is common place in Africa to see such old politicians remaining and clinging on to power in government for decades or even refusal to cede power when defeated by the opponent. This breeds political instability in the continent.

Ignorance and low level of educational attainment is another cause of corruption and political instability in Nigeria as well as entire Africa. Many people join politics to become rich fast and to have unchallenged power in the society. Many Nigerians are not aware of how politics should be played according to its ethics. An in-depth assessment of Nigerians form of politics has always been characterized by ugly situations. Many people who could have been major contributors to our social, economic, political, physical and religious development were killed while many houses and properties were burnt and destroyed by opponents. Many people not killed but maimed are still suffering from the effects of dirty politics in African nations. How do we account for or explain those politicians still suffering or witnessed mysterious deaths and assassinations for which the police cannot unravel, these happens to both highly and lowly placed politicians.

Lack of transparency and accountability in office has been a bane in many African countries. Transparency in public service cannot be achieved except every public act is done in an open manner; lack

of it lead to avoidable speculations and loss of confidence in the instrument of power, and the process which has fanned the growth of corruption in Africa and Nigeria in particular. Lack of accountability and supervision has progressively bedeviled African states. As a result, some African elites have corrupted themselves and the public officers have forgotten that they are accountable to the electorates. In some instances, those in authority have abdicated their supervisory responsibilities and in the process laws and regulations have been breached without censure. Where this state of affairs has become prevalent, the public service has lent itself to abuse by dishonest politicians.

Corruption and political instability in Africa has been tactically influenced by the 'Big economic powers' like China, Russia, America and Europe who provide haven for stolen funds by African political leaders. The multinational corporations working in Africa assists Africans to loot resources and expropriates them. Construction and communication giants, oil companies, etc. assist through contract inflation and import invoicing. They fund corrupt and sit tight leaders and built mansions for them with ammunition and in turn loot resources easily thereby encouraging corruption in Africa. Nigeria has experienced about coups d'etat and countless rumoured, unsuccessful coups since independence in 1960. She has undergone virtually all forms of political instability. Oderinde (1999) enumerates political instability to include assassinations, guerilla warfare, succession movements, revolutions, civil war, major government crises, large scale anti-government riots, politically motivated strikes, major constitutional crises, abrupt and unusual constitutional changes, purges and plots. It is only the nascent of democracy that is trying to stop political instability in Nigeria.

IV. NOTICEABLE IMPACTS OF CORRUPTION ON DEVELOPMENT IN AFRICA

The issue of corruption in Africa has resulted in very devastating situations on developing African economies. Some of these debilitating effects resulting from corruption are as follows:

Corruption has affected political development negatively. Political parties and electoral process in most African States have been plagued with corrupt practices and electoral irregularities such as violence, stuffing of ballot boxes, thuggery, intimidation and elimination of recalcitrant opposition candidates (Edoh 2003), rigging, bribing of electoral officials, security men and party agents in order to have a free hand to change results at polling boots or else where. Other practices include denying voting cards to supporters of opposition parties, gerrymandering of constituencies so as to create an uneven playing ground for the oppositions as well as deliberate omissions of names from the voters' register, making of fictitious returns where elections did

not take place, under age as well as multiple voting among others.

The utter inability of African ruling elites to play electoral politics according to the rules of the game and corruption free has partly been responsible for military intervention in African politics as it used to be in Nigeria, Ghana, Guinea, among others. This has often resulted in political instability, crises, uneasiness, killing of political opponents and general loss of lives and properties; increased cost in conduction of elections, vandalization, thuggery, arson and intimidation. These evils, no doubt do not create a healthy atmosphere for development. Since the main aim of political power seekers in Africa is to enrich their pockets with public funds, political and electoral corruption culminates into misuse and embezzlement of public resources. This is why Edo (2003) affirms that:

Power seekers in Nigeria see politics as an avenue for making money, a sort of open cheque to wealth, to be in power and to control state resources which are often converted to personal uses correspondingly, to lose elections is to be out of power and to be denied access to the opportunity for aggrandizement. To maintain incumbency, those in power use all sorts of strategies to ensure that the election results favour them (p.82).

This confirms that point made earlier that African leaders are self-centered and seek power solely for self aggrandizement. Their corruptive behavior has not only seriously undermined democracy in Africa but has disempowered the Africans to the point that the very essence of democracy which is popular participation of the governed, and public accountability of the leaders is still far from being a reality. The African political elites regard the masses as 'unthinking bunch' whom they must decide for, manipulate and cajole. Africans are therefore living impoverish and miserable lives instead of leading a better life.

It is unfortunate that divided loyalty has characterized most politicians in African public services following the erosion of ethics, accountability and transparency. Dishonest public officers misuse their official position and regard them as source of income with which to service private public as well as means of fostering their selfish interest. This affirms what Ekeh in Langan and Cooksey (1995) describes as 'two publics'. In an attempt to address the conflict between private interest and public good in African administrations. Ekeh argues that there exists 'two publics' in African public administration. One is the private public and the other is the 'real public'. The private public refers to personal interest, personal relations, kit and kin and immediate society the public officer belongs while real public refers to the public office he occupies in government. Ekeh, further contends that Africans who hold public offices see their positions as serving these two publics. Unfortunately however, most Africans in public offices

tend to be more dedicated and committed to only the private public.

Serving the private public at the expense of the real public has contributed to the undermining of the development of African continent. This has manifested in tax evasions, poor road construction which calls for immediate repairs soon after their completion, examination malpractice and leakages. Public servants have tended to look for what will help keep their stomach full rather than their contribution towards the advancement of public welfare.

There is also the issue of conflicts and poor integration which breed nepotism and upset ethnic balance. It has exacerbated problems of national integration in African countries. For instance, ethnic and political insurgence in countries like Liberia, Burundi, Kenya, etc. may not be unconnected with corruption. Moreover, there is extreme dearth of moral and ethical values among Africans. These have eroded values like hardwork, integrity, dedication and commitment to work, faithfulness and honesty have been replaced by indolence, dishonesty as well as distrust between leaders and the led. This calls for prompt value re-orientation in Africa.

Economic distortion and underdevelopment is another indexes of corruption in Africa. Corruption impinges on the economic development of African countries including Nigeria resulting in decision being taken for selfish interests of the public office holders. In Nigeria, countless financial scandals in billions of naira involving past leaders like the late General Sani Abacha and James Ibori and resent managers of failed banks. These corrupt tendencies are by mature geared towards benefitting both the receiver and the giver. The receiver treats corrupt activities as sources of income which those who give benefit by evading the individual coffer. There are other forms of corrupt practices such as kickbacks which abound thus increasing the cost of governmental contracts. This creeps in to immobilize government management, increase the cost of administration, making it difficult for government to pay their workers promptly and reasonably as well as provide basic infrastructures and social services. The aspiration and objective of every government is to provide basic needs to life so as to improve the living standard of her people thus reducing the problem of poverty which is not only widespread but also dehumanizing in Africa. Sorkaa (2002) attest that, corruption in recruitment leads to inefficiency and waste, dominating entire activities of government.

V. RE-ORIENTATION FOR CORRUPTION CONTROL AND POLITICAL STABILITY

Political instability has threatened national stability and cohesion in the entire continent of Africa. In Nigeria, despite the adoption of a number of

mechanisms and strategies ranging from Education, Federalism, National Youth Service Corps (NYSC), Federal Character, Constitutionalism and the establishment of Joint Admission and Matriculation Board (JAMB); no corresponding impact has been seen in its democracy. Lack of corruption control, information and value re-orientation led to little or no success in achieving political stability until very recently with the evolution of free, fair and credible elections through the instrumentality of Mr. President, Dr. Goodluck Jonathan and Professor Atahiru Jega. Corruption has permeated every stratum of African society. It is common knowledge that corruption is affecting every facet of life and has become endemic to a frightening dimension to imagine what kind of value we will bequeath to future generation in Africa. This thought provides a springboard from which a full fledged and concerted approach towards corruption control should be launched. The challenges to be met are enormous and require a well set out plan and spirited efforts. Measures to control corruption include the following:

Political Will: To fight corruption effectively, Ayatse (2003) recommends that there must be total commitment from all sectors of the society in each African state. Success in the eradication or at least the control to a manageable level of corruption must of necessity spring from the political will of the leadership like that demonstrated by Goodluck Jonathan in his first few months on seat as the president of Nigeria. Unwavering political support and commitment will lend itself to the creation of an atmosphere conducive to dealing with the causes of corruption in order to combat the monster. The absence of political will, on the other hand, will definitely dissipate all efforts which may be invested in the fight. Whatever is done by the well meaning people in that direction will be undermined by lack of support and this is likely to fan the growth of more corruption?

Enhancement of sustainable democracy: By far, the most effective way of controlling corruption is by enthroning and sustaining democracy. Democracy is popularly referred to as government of the people, for the people and by the people. Democracy in its true sense is not a representative government, but the popular government in which the citizens have to participate directly in the exercise of sovereignty (Ake 2000). Democracy is not a mere multi-party electoral competition; neither is it just for election as it has been reduced to. Democracy has come to be understood and practiced in Africa as mere right to vote and be voted for. Democracy ensures transformation of the society and its citizens through provision of and equitable distribution of goods and services such as food, electricity, portable water, education, etc. Sustainable democracy enhances good governance, transparency and accountability of political leaders, public servants and citizens. Ijewere (1999) alludes to certain

characteristics of democracy and good governance, which Africans need to imbibe to include:

- 1) It must be democratic in the sense of free, fair and credible elections on a universal suffrage.
- 2) It must respect the rule of law; there must be constitutional checks and balances to prevent misuse of state power; there must be protection of individual respect for minorities.
- 3) The system must supply economic programme which is growth oriented, inclusive and broad-based.
- 4) All citizens must feel involved in the nation's life.

Effective use of the law: Law declares behaviours which are prohibited and attracts sanction. For the law to be effective, transgressors must be detected and punished promptly but where culprits escape detection and prosecution, the law loses its effectiveness. The institution established by law to fight corruption must possess the powers and the where withal to carry out its duties efficiently, impartially and without discrimination. The respective African governments must endeavour to give them the requisite moral and material support to make them tools of corruption control. The various African governments need to urgently design programmes of action to fight corruption. Muganda (1995) maintains that such programmes must be structured to include the strengthening, streamlining and modernizing of institutions of law enforcement. Some African states have put these structures in place such as the Independent Corrupt Practices and other related Offences Commission (ICPC) in Nigeria and Mukono Integrity Declaration in Uganda. Here in Nigeria the programme is making some appreciable wave of success of stemming the tide of corruption. Its failure may be largely due to lack of institutional powers, competence, commitment and partiality on the part of the agency and interference in its activities by other arms of government.

Development of creative human resources: Sustainable democracy should create enabling environments for human resource development. Such development should aim at developing human creative potentialities. This is to create a proof of experts who will use their potentialities to create wealth through new knowledge, new methods and new products. This will integrate Africa into the global economy of the 21st century where Africans will no longer be consumers or dumping ground but creators of knowledge and wealth. It is such experts that will help solve African problems of health, illiteracy, poverty, etc which are complex and dynamic in nature.

Behaviour modification: Corruption as defined by Sorkaa (2000) is a deviant behaviour. In this direction therefore, lends itself to modification. This implies that corrupt civil servants can be helped through

psychotherapy to modify their corrupt behaviour. Politicians should develop high moral conduct and the practical fear of God in the society and demonstrate through moderate life style the virtue of contentment and help cultivate the sense of hard work and discipline. African politicians are expected to develop a commitment to truth and values to facilitate personal growth and moral uprightness in the society.

Transparency, accountability and good governance: Transparency demands that government duties and business be done in an open manner. Sorkaa (2002) has it that accountability involves members of government being held answerable for their actions and administrative lapses. This implies that accountability is a sine-qua non to good governance. It also means that both subordinate and the super-ordinate are answerable to each other in carrying out assigned duties and in exercising discretionary powers. Good governance, on the other hand, is governance which is open, transparent and accountable in all its dealings. It also satisfies the needs and yearnings of the people. It is people oriented, its objectives being set and pursued by the people. Its operations are open to security by various institutions of good governance, anti corruption agencies or commissions such as:

1. Independent Corrupt Practices and other related Offences Commission (ICPC)
2. Economic and Financial Crime Commission (EFCC)
3. Public accounts committees (in the legislature)
4. Public Complaints Commission
5. Code of Conduct Bureau
6. NDLEA and NAFDAC
7. Failed Banks Tribunals

These agencies have to be strengthened legally, financially and administratively to carry out their duties without interference from the executive, legislative and judicial arm of government. According to Ayatse (2003), apart from the above institution, there should be:

1. Better conditions of service for public officers (in terms of pay, incentives and facilities).
2. Sound policies on recruitment, training and public personal management
3. Professional associations (labour unions) in the public and private services should institutionalize professional values and ethics and deal with erring members
4. Creation of culture of service in the public interests based on leading by example in terms of accountability, etc.
5. Self discipline by all political leaders and public servants without external control.

VI. CONCLUSION

Political stability could be established in Africa through good governance, fairness, honesty, justice, transparency, accountability and a careful nurture of democracy through good education. Corruption has been one of the most internal constraints to development in Nigeria. It has led to political instability in Nigeria and has affected economic growth of most African states. Corruption has resulted in erosion of cherished cultural values such as dignity of labour, fairness, honesty, faithfulness, integrity, etc. It has also affected the practice of democracy in Africa and hindered transparency and accountability, leading to bad governance.

Corruption must not be allowed to prevail if Nigeria and any other nation must develop. In view of this, political leaders, civil servants and the citizenry must have the political will to fight corruption. The masses should be educated on the evils of corruption and be mobilized to eliminate the social malaise. Political leadership in Africa must be seen to be doing government business in transparent and accountable manner. The subordinates being led should be in the know of what is going on. Their needs should be provided for through prudent management of public funds while the entire African states should be fully democratized. Above all, it is hoped that if this call for re-orientation of Nigerian politicians in respects of their values is answered in good fate, sanity and uprightness will be restored to our political scene. There will be positive change in the value system of politicians and Nigerian will enjoy fully the dividends of democracy.

VII. RECOMMENDATIONS

To sustain political stability and control corruption in the country consequently fostering development in African, the following recommendations are hereby suggested:

- 1) Political education should feature in the school curriculum and introduced as a course in social studies at the primary and secondary and in the general studies at the tertiary institutions;
- 2) Government should organize adult education classes where adult education will focus on democracy, accountability etc, and be taught along with other subjects;
- 3) A strong political will by all to fight corruption be evolved in all states;
- 4) There should be effective use of approved law without discrimination nor laxity;
- 5) Efforts be geared toward mobilization of African societies through creation of awareness of the evils of corruption and how to fight it and control it;
- 6) Transparency and accountability be enforced in government functions, particularly in financial transaction;

- 7) Anti-corruption agencies should be put in place and their effective and successful functioning enhanced;
- 8) The above recommendations could be further encouraged through constant radio and television talks, jingles and research work on corrupt free society, democracy and political stability.

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University Undergraduate Students' Perception of Arts Course Content, Behavioural Outcomes and Entrepreneurial Skills in Cross River State, Nigeria

By Ineme, A.E. & Arikpo, A.
University of Calabar, Nigeria

Abstract - The study investigated the relationship between undergraduate students' perception of Art course contents, behavioural outcomes and entrepreneurial skills among undergraduate students in the two universities in Cross River State, Nigeria.

The study involved 74 students accidentally selected from the faculty of arts. Ex-post facto design was used for the study. A well validated instrument, students' opinion questionnaire was used for data collection. The reliability of the studies was ascertained using Cronbach Alpha Correlation Co-efficient. Pearson Product Moment Correlation Co-efficient was used for data analysis. The .05 level of significant was used to statistically test each hypothesis. The result showed a statistically significant relationship between undergraduate students' perception of Art course content curriculum outcomes and entrepreneurial skills. The study recommended among other things, that tertiary school curriculum should be made in such a way as to inculcate and reflect the hopes and aspirations of the society and objectives should be stated in behavioural terms.

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I. INTRODUCTION

According to the University of Calabar brochure (1986-1988), the goal of the Faculty of Arts is focused on its product teaching Endeavour. It is believed that in offering students training in the various disciplines which constitute the Faculty of Arts, they are helping to achieve a deeper level of understanding themselves and fellow human beings. Through this understanding, they will be able to attain greater fulfillment of their own lives as they strive to serve the society and their nation.

The departments which make up the Faculty of arts are English & Literary Studies, History, languages and linguistics, Religious studies and philosophy as well as theatre Arts. Arts and its disciplines have much in common but each has its own contents, language and traditions that must be learnt separately. The Arts occur in schools because of the joy, enrichment and fulfillment they can bring to every human being. They are essential part of the cultural heritage of every Nigerian tribe and

The essence of civilization. Ajala, Babalola and Fadoju (2002). They stress that there should be a systematic effort to determine whether the contents of the courses have been learnt and if the instruction has been effective, then somehow, sometime, the students will behave differently.

The basic skills of arts develop the intellect and increase visual sensitivity. They enable student to identify and solve problems more effectively through the manipulation of visual images in an increasing visual society; and to make positive contributions to society by communicating effectively through visual images. Uwatt, Odey and Ebam(2006). The introduction of French as a second official Language in Nigeria and compulsory core subject in Junior and senior secondary schools was a policy enshrined in the 1984 edition of the National policy on education. Nigeria is surrounded on all sides by French speaking countries; economic activities with these countries are ever increasing. Again, diplomatic activities are carried out through the most widely spoken languages of the world (English and French). Therefore ability to speak these languages will foster unification and development in technology among countries of the African Union, as well as give added advantage to Nigerian seeking international jobs in the united Nations, UNESCO, ECOWAS and other multinational companies belonging to French speaking countries (Anyanwu 2008:310).

The primary goal of every educational institution is to achieve quality, which stems from effective teaching and learning. This can only be possible if deliberate efforts are made to ensure implementation of the curriculum. The curriculum at any school level remains the official and authentic content that translate the expectations of the society into bits of knowledge, skills and attitude, that should be transmitted to learners within a given programmed or course in both the formal and non-formal school systems. Generally, the curriculum plays the "middleman" for the society in relation to the learners. As such the content must be properly articulated as well as implemented and evaluated. Nwauhunanya(2009). Education is an orderly and deliberate effort to transmit or develop knowledge, concepts, and skills.

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Research question- Based on stated problem, the study sought to answer this question:

What is the relationship between undergraduate students' perception of Arts course contents, Art course content behavioural outcomes and entrepreneurial skills.

Research Design: Ex-post factor design was used in this study. The design was appropriate since the independent variables under study, course content and behavioral outcomes have already existed in the individuals concerned.

Population of the study: The population of study consisted of all final year undergraduate students in the faculty of Arts in the University of Calabar.

Sampling procedure: Accidental sampling technique was adopted in selecting the sample for the study. The researcher visited the lecture halls of final year students in the faculty. A total of 74 respondents were selected.

Instrumentation: The instrument used for the study was questionnaire. It was called students' opinion questionnaire. It was divided into four (4) sections A-D. Section A dealt with personal data of the final year undergraduate students. This contained 4 items: sex, department, faculty and institution of learning. Section B consisted of ten (10) items which measured the adequacy of the course content in producing specific outcomes. The item were arranged in a four (4) point scale ranging from very adequate (AV), adequate (A), fairly adequate (FA) and inadequate (IA). Section C was made of seventeen (17) items arranged in a four (4) point scale. It measured the adequacy of the course contents and the behavioural outcomes in equipping the students with qualities needed for effective functioning in the world of work. The items in both sections B and C were adopted from University Of Calabar Research Project opinion questionnaire (form 5).

Section D was an instrument developed by the researcher. There were twenty five (25) items in this section. It measured the adequacy of course content and behavioral outcomes in enhancing acquisition of

entrepreneurial skills, thereby preparing undergraduate students for the world of work. The items in this section were arranged in a four (4) point scale. The respondents were required to rate the responses as follow: very adequate (AV), adequate (A), Fairly Adequate (FA), inadequate (IA),

Validation of the instrument: The instrument adapted and the one developed by the researcher were vetted by experts in curriculum and teaching. They suggested modifications and were carried out.

Reliability of the instrument: In order to establish the reliability of the instrument, trial testing of the instrument was undertaken. Fifty (50) respondents were selected and copies of the questionnaires were distributed to them to complete. Data collected from them were coded, scored and analysis using Cronbatch's co-efficient Alpha formular. The reliability estimates of the variables were 0.67 for course content, 0.89 for Behavioural outcomes and 0.82 for entrepreneurial skills respectively. These results were considered satisfactory.

Data analysis: In order to prepare the data collected for statistical analysis, a key was developed by the researcher by which all information received were scored and coded. Different sections of the instrument were scored differently. The scores obtained were analyzed using Pearson's Product Moment Correlation Co-efficient Statistics. The hypothesis was tested at.05 level of significance.

II. RESULT

The study examined this hypothesis:

There is no statistically significant relationship between Arts course contents, Arts course content behavioural outcomes and undergraduate students' perception of Entrepreneurial skills.

The result is presented in the table below.

Pearson product Moment Correlation of arts course content behavioral outcomes and Art students' perception of entrepreneurial skills (N=74)

S/N	Variable	X	S	1	2	3
1	Course contents	36.53	3.10	700.45 ^a	.46 ^b *	.37*
2	Behavioural outcomes	84.73	12.90	1373.54 ^c	12144.60	.70*
3	Entrepreneurial skills	61.28	6.21	4119.68	513.93	2819.04

- N/B
- sum of square ($\sum x^2, \sum y^2$) are along the principal diagonal
 - calculated r value are above the principal diagonal
 - sum of cross-products ($\sum xy$) are below the principal diagonal
- *P < .05 df = 72 critical r = .232

All the calculated values are positive indicating that the observed relationships are positive. In other words for each pair of variables, as one increase, the other also increases and vice versa. Each of the calculated r values is greater than the critical r value of .232 at .05 significance levels and 72 degree of freedom. This means that they are statistically significant

at.05 level of significance. That is there is a statistically significant positive relationship between students' perception of arts course content, behavioral outcomes and entrepreneurial skills. Therefore, the null hypothesis was rejected.

III. DISCUSSION OF FINDING

The result of the hypothesis tested showed a statistically significant positive relationship between students' perception of art course content, Art course content behavioral outcomes and entrepreneurial skills. This finding drives home the assertion by Ajala, Babalola and Fadoju (2002), that Arts and its disciplines are essential part of the cultural heritage of every Nigerian tribe and the essence of their civilization. This is evidenced by the creativity associated with arts and its related disciplines. The result again corroborates with Uwatt, Odey & Ebam (2006), who pointed out that the basic skills in Arts develop the intellect and increase visual sensitivity. This enables students to identify and solve problems more effectively.

It is also in agreement with Anyanwu (2008), who in his work on challenges of Assuring Quality in French, opined that the ability to speak this language will foster unification and development in technology among countries of the African Union, as well as give added advantage to Nigerians seeking international jobs in the United Nations, United Nations Educational scientific and cultural organization, Economic community of West African states and other multinational companies belonging to French speaking countries.

This finding again agrees with Nwokenna (2005), who noted that, the range of difference in approaches to the curriculum reflect history, politics and culture of each country. And that the basic standards will prepare students for occupations in higher technology economy and to ensure that education does not produce disadvantage under classes. The result also supports Ho (1999) in his study on the multiple functions served by music in the society. He presented a document which showed how the Chinese government used music to facilitate social transitions in the society.

It again, corroborates with Haroutounian (1995), who in an artistic and educational dialogue with one hundred and eighteen students, discovered that the interdisciplinary approach of music education, theatre arts and Arts education, the contents of courses were effective means of identifying potential talents, and developing more talents and skills in all students, including students with exceptional talents. The research finding finally buttresses home the result by Zimmerman (1995) in whose study with ninety two (92) artistically talented students found that the greatest contribution to their success was made by the curricular layout and the content of courses of their programmers.

This is contrary to the popular world view that there is no prospect or future for those offering Arts courses and its associated disciplines.

IV. RECOMMENDATIONS

Base on the above finding, it was recommended that students at the undergraduate level should insist on direction about what to do; their active participation in tasks; reinforcement that can be derived from participation in tasks as well as success experienced or recorded in them, and feedback and corrections from teachers.

Curriculum experts and other stakeholders should see the need to revisit and review the curricular at frequent intervals. Tertiary school curricular should be made in such way as to inculcate and reflect the hopes and aspirations of the society, and objectives should be stated in behavioural terms.

V. CONCLUSIONS

It is the hope and desire of the researcher that, curriculum experts, teachers and other stakeholders will make the components of the curricular comprehensive and constitutive, curriculum outcomes to characterize acquisition of entrepreneurial skills among tertiary school graduates.

This finding would reverse the employee-prone seeking behavior of Nigerian tertiary school graduates and rather make them employer-prone in order to help Nigerian government tackle through the curricular, the problem of mass tertiary schools' graduate unemployment threats in the country.

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Justification of An Upgrade of An Enterprise Resource Planning (ERP) System - The Accountant's Role

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GJHSS-H Classification : FOR Code: 150101, 150199



JUSTIFICATION OF AN UPGRADE OF AN ENTERPRISE RESOURCE PLANNING ERP SYSTEM THE ACCOUNTANTS ROLE

Strictly as per the compliance and regulations of :



Justification of an Upgrade of an Enterprise Resource Planning (ERP) System – The Accountant's Role

Sylvia Dempsey^a, Ruth Vance^o & Liam Sheehan^p

Abstract - Organisations that have already made huge investment in Enterprise Resource Planning (ERP) systems now face the decision whether to continue maintaining the existing systems or to invest in upgrades. This paper uses an Irish organisation which has recently decided to upgrade its system, as its case study. Due to the expected cost, the high level of customisation of its existing system, its lack of confidence in newer upgrades available and the risk of business disruption, this organisation had avoided upgrading its ERP system since it was first implemented over twelve years ago. Now the company believes that an upgrade will enhance its competitiveness and align itself to its parent company's system.

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I. INTRODUCTION

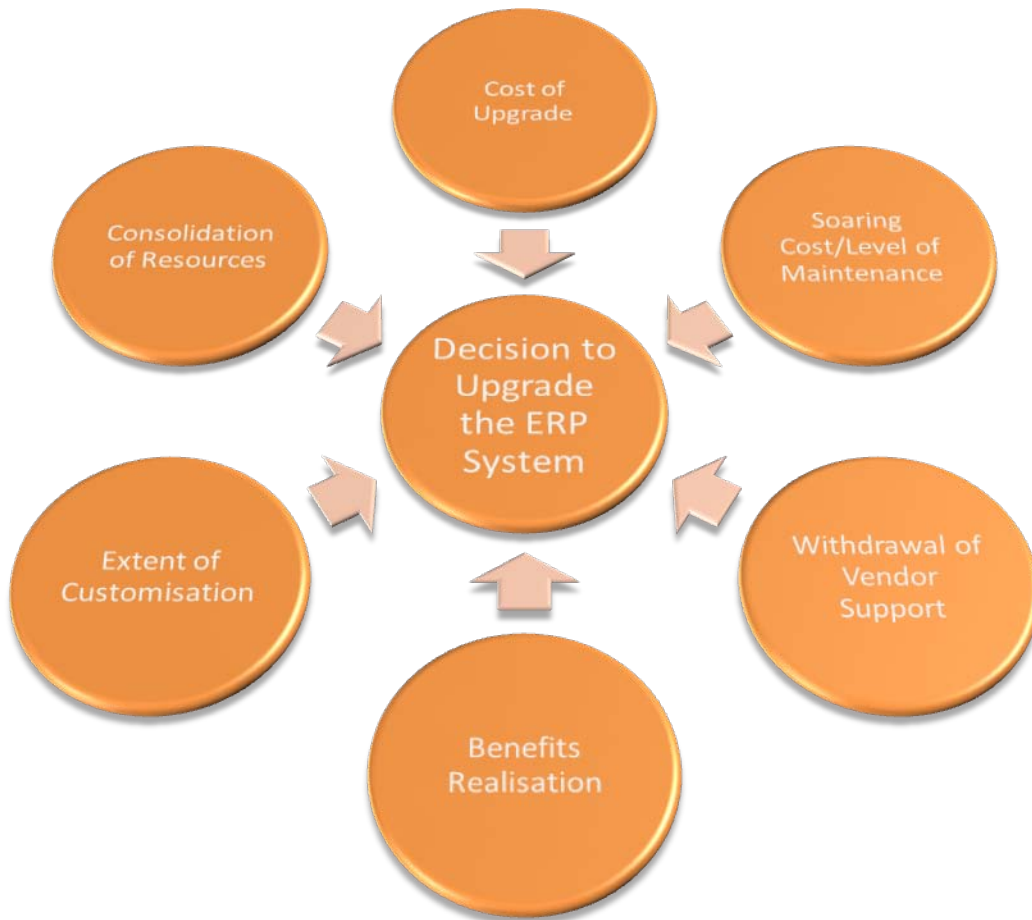
Over the past two decades organisations around the world have shifted from developing in-house information systems to purchasing integrated enterprise resource planning (ERP) systems. An ERP system enables an organisation to consolidate the data from its various departments into one database. Due to the high cost and the associated risk of implementing an ERP system, research at the end of the twentieth century and the beginning of the twenty-first century focused on the implementation of ERP systems and the critical success factors necessary for successful implementation (for example; Davenport, 1998; Motwani, Subramanian and Gopalakrishna, 2005; Griffin and Dempsey, 2009; Karsak and Özogul, 2009). Organisations are now facing the choice of continuing to maintain the current version of their ERP systems or upgrading to newer versions. There is a dearth of literature in this area, most research has stopped at the initial go-live phase, neglecting to deal with post-implementation issues (Ng, 2001; Beatty and Williams, 2006; Nah and Delgado, 2006; Olson and Zhao, 2007; Law, Chen and Wu, 2010; Otieno, 2010). The objective of this research is to analyse how the management team, including the accountants, reach the decision to upgrade the ERP System rather than continue maintaining its existing ERP system.

II. REVIEW OF THE EXTANT LITERATURE

The activities carried out at the post-implementation phase of an ERP system can be divided into maintenance and upgrade activities. Ng (2001) further divides maintenance activities into vendor-led or client-led maintenance. Vendor-led maintenance is initiated by the ERP vendor to improve the quality of on-going support to its clients and contain its operating costs. For example, ERP vendors offer support packages or patches to correct flaws or bugs to clients who have subscribed to maintenance services (Ng, 2001; Law *et al.*, 2010). Client-led maintenance includes modifying the system to meet the unique needs of the organisation and also on-going system and help-desk support. The most popular way of categorising ERP upgrades is either technical or functional upgrades. A technical upgrade is the replacement of an existing ERP application with a system using a superior technical platform and enhanced performance, without changing the systems functionality or degree of complexity. A functional upgrade has a greater impact, as it offers key business improvements and enhanced functionality.

Instead of continuing to maintain an ERP system, if an upgrade is available, an organisation may decide to upgrade its system (McGinnis and Huang, 2007; Olson and Zhao, 2007) and conversely, if the available upgrade is seen as too expensive, then an organisation may decide to continue maintaining the existing system. The researchers created Figure 1 to illustrate the major factors, cited by the existing literature, which influence the decision whether or not to perform an upgrade.

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Figure 1 : Factors Influencing the Decision to Perform an Upgrade

For any organisation the primary factor against upgrading its ERP system is the expected cost of the upgrade. Carlino and Smith (2005) estimated that ERP upgrades, on average, cost 80% of the initial implementation. As well as the obvious financial costs, the time and the massive commitment of information technology (IT) and business resources have to be included in calculating the expected cost of the upgrade. If an organisation sees the estimated cost of an upgrade as excessive, it may choose to continue maintaining the current version (McGinnis and Huang, 2007; Olson and Zhao, 2007), which will incur annual maintenance costs.

The escalating level/cost of maintenance activities is one of the main factors motivating an organisation to upgrade its ERP systems. Knowing the amount of effort required to maintain the system allows an organisation to make a well-informed decision as to whether or not to upgrade. Ng (2001) shows that new version upgrades reduce the number of enhancements and maintenance performed by the ERP client, thus reducing maintenance Costs. These costs should be offset against the upgrade costs thus increasing the chance of justifying an upgrade decision (Ng, 2001).

Another motivating factor for organisation to “upgrade to newer versions of their application suites” (Beatty and Williams, 2006, p.106), is that ERP vendors issue de-support dates, that is a date from which the older version will not be supported (Olson and Zhao, 2007). This withdrawal of vendor support, often termed ‘vendor pull’, leads to the users losing eligibility for help-desk support. Most companies recognise that they can’t afford to risk running their business on unsupported ERP software (Shepherd, 2007). If a company chooses to support its old release by internal staff or external consultants, maintenance costs can escalate easily. Unless the users have the staffing ability to take total responsibility of maintaining their ERP system themselves, then they have to upgrade their ERP system at this stage (Beatty and Williams, 2006).

Davenport (1998) stated that the main justification for an ERP upgrade should be to take advantage of new technologies, which in-turn leads to competitive advantage. Organisations upgrade their ERP systems in an attempt to “expand the capabilities of their systems by integrating new modules, or add-ons, into their core ERP system implementations” (Beatty and Williams, 2006, p.106). For example; new,

expanded or improved features in an upgraded version of an ERP system may include a new HR module or a facility for web access that was not available in the previous version. The term “benefits realisation”, in the context of ERP systems, means achieving more capabilities and business values from a newer version of the Company's ERP system.

Early literature stated that if an ERP system was highly customised, the organisation may be inclined to postpone an upgrade, as all that customisation may have to be redone on the new version (Davenport, 1998). During an upgrade, dealing with previous customisations can require up to 80% of software developers' and 66% of a business analysts' time and effort (Beatty and Williams, 2006). Even though ERP consultants and researchers continually advise that unless customisation is adequately justified at the strategic level, it should be the last choices for adopting organisations, organisations still insist on investing heavily in customising their ERP systems (Davenport, 1998; Holland and Light, 1999; Brehm *et al.*, 2000; Light, 2001; Law *et al.*, 2010). Also, as an ERP system ages it becomes more customised, due to the addition of new functionality by the support team requested by the users. Beatty and Williams (2006) describe the process of upgrading a highly customised system as “the biggest technology headache” (p.108). On the other hand, more recent literature states that an ERP upgrade offers the chance for organisations to “un-customise customisations” (Beatty and Williams, 2006, p.108). Much of the functionality that the organisation previously had to customise into the system may now be a generic part of the newer version (Beatty and Williams, 2006). This allows for a cleaner upgrade and may make it easier to apply patches and avail of support from the vendor in the future. Therefore, even though “over-customisation” of the original system was seen as a prohibitive factor to an upgrade, much of the literature now states that even though this is still a prohibiting factor it is no longer a critical factor.

A major benefit of ERP upgrades is that they consolidate the resources within an organisation. It makes sense for large companies with multiple divisions, nationally and internationally, to consolidate as much as possible, both to save on resources but also to help integrate the activities of the company. One of the modern approaches that organisations use to consolidate resources is the use of a Shared Service Centre (SSC). This is a unit within the organisation that provided centralised, high quality, cost-effective business support services to the rest of the organisation. The hosting of the ERP system is one of the services that a typical SSC could supply. Herbert and Oppenheim (2004) stress that to achieve the full potential of shared services, companies must reduce the number and diversity of ERP systems they have internally. Even if the ERP system is not hosted by a

SSC within an organisation, the benefits of having one system throughout the entire organisation is one of the factors that would influence an organisation towards undertaking an upgrade of its ERP system.

From this analysis the researchers determined that the two main factors prohibit or delaying the undertaking of an ERP upgrade are the expected cost of the upgrade and the existing level of customisation that may have to be redone on the upgrade. The other four factors act as motivators to undertaking an upgrade; namely the soaring cost and level of maintenance on the existing system, the withdrawal of vendor support, benefits realisation from a more functional system and the consolidation of resources within a large diverse organisation.

Throughout the early 1990's, it was assumed that an information system (IS) would retire and be replaced by a newer IS after an extended duration of time (Markus and Tanis, 2000). However, as systems became more integrated and software package costs increased the chance of systems being replaced became rarer. Instead they are “leveraged, upgraded, expanded and refined, but are definitely not replaced” (McGinnis and Huang 2007, p.627). The lifecycle model developed by Markus and Tanis (2000) has four phases; namely project chartering, project configuration and rollout, shakedown and onward and upward. When organisations undertake a major upgrade or replacement of their existing system, they should “recycle through the phases”, going back to the start once implementation is complete (Markus and Tanis, 2000, p.190). McGinnis and Huang (2007) criticise organisations that view the implementation of an ERP as a final goal instead of a milestone. That is one of the main reasons why “many ERP systems have been discontinued three months to a year after they were ‘successfully’ completed” (McGinnis and Huang 2007, p.626). Instead of an end, the post-implementation stage should be viewed as an extension of the implementation. For example, Motwani *et al.* (2005) highlight the importance of continued support when they include post-implementation in their three stage framework [pre-implementation (setting-up), implementation and post-implementation (evaluation)] and also propose revising each of these stages when an upgrade is to be undertaken. McGinnis and Huang (2007) argue that “ERP implementation projects rarely have a static ending point” and that “continuous improvement activities are generally required to lengthen the life” of ERP systems (p.626). This lifecycle view of ERP systems requires the assumption that there will be upgrades in the future and that they will have the effect of starting the lifecycle over again (Law *et al.*, 2010). Failure to include the inevitability of another upgrade in the planning of the implementation of this upgrade will result in “dire consequences” (Law *et al.* 2010, p. 297).



Literature on the subject matter of ERP upgrades is scarce. In a recent paper, Otieno (2010) stated that the decision to upgrade is “one of the most neglected issues related to ERP systems” in the existing literature (p.5). This research attempts to narrow this gap by analysing the post-implementation process, in particular the justification of an ERP system upgrade.

III. METHODOLOGY

Company X, a Cork-based service division of a large multi-national organisation, wishes to remain anonymous. The company was chosen as the case study organisation because it is an excellent example of a market leading company that developed and tailored its ERP system since its initial implementation over 12 years ago, and in January 2010 commenced the process of deciding whether to upgrade its system or not. The researchers observed a number of key meetings; including presentations to staff, executive steering committee, global consulting partners and a number of project meetings between the core project team. They conducted unstructured and structured interviews. The unstructured interviews involved meetings with various people on the project throughout the organisation. To validate the information obtained, the researchers then conducted structured interviews with those directly involved in the project. The interviewees were sent a copy of the proposed interview questions shortly before the interview. Throughout the interviews, open-ended questions were used, allowing the interviewees to expand beyond the facts and give opinions about events. The structured interviews were taped and the interviewees were sent a transcript of the interview after it was completed.

The researchers had access to internal documents made available by Company X, for example tender documents, e-mails, minutes of meetings, proposals, progress reports, presentations, and training manuals. These provided confirmation of information obtained from the interviews and they provided more rounded information. The researchers in this study acknowledge the fact that the documents were prepared for a specific purpose rather than for the case study. By bearing this in mind during the analysis of the case study, the researchers were not misled by the contents of the documents.

a) *The Case Study: Company X*

Company X utilises a highly customised J. D. Edwards World (JDE World) ERP system to provide the functionality required to meet its business's financial, manufacturing and distribution requirements. Currently, Company X uses JDE World version 7.3 Cum 13. This was originally implemented in 1998. There has been no upgrade to this system since its implementation. However by the end of 2010, Company X had justified a major upgrade of its ERP system to Enterprise One. The

researchers have used the following research questions to analyse why the company did not perform an upgrade earlier (prohibitive factors) and why the company is now considering an upgrade (motivating factors).

1. *What were the main factors prohibiting Company X from implementing an upgrade of its ERP system in the last 12 years?*

A high level of customisation of its ERP system was necessary to allow Company X meet the unique diverse needs of its customers.

“Even though we try to derive as much as we can from the ERP, we have a large number of systems that are integrated in to, or added onto, the ERP. Some systems we developed ourselves, others we bought in. Whatever we need we just add to it” (Project Manager 1/7/2010).

While contributing to the Company competitive advantage and making it a market leader in its industry, the high level of customisation was the factor most prohibiting Company X from proceeding with an upgrade of its ERP system. In recent years, Company X was aware that it needed to upgrade its system to avail of improved functionality and technology, but given the level of existing customisation, it was apprehensive about the complexity (and cost) of such an upgrade. The management of Company X feared that all the customisations completed over the last twelve years would have to be redone on the new system. It didn't want “to start all over again, that would be a daunting task” (Project Manager, 1/7/2010).

Another effect of the high level of customisation, combined with the age of the system, was full withdrawal of the ERP vendor's support over five years ago. Company X's IT department was left maintaining the system itself. Paradoxically, this did not result in increasing maintenance costs. Due to the high level of customisation it completed over the last twelve years, Company X's IT department had a strong knowledge of its system and was able to continue maintaining the system in-house without incurring additional maintenance costs. Maintenance costs in this case were a deterrent to the upgrade, rather than an inducement to upgrade as suggested in the literature.

The potential cost of, and risks involved in, an upgrade were also major factors prohibiting an upgrade. An upgrade of Company X's ERP system is a considerable investment. The Vice President of Information Systems stated that he knew, due to the age of the current system, that a major upgrade was “on the cards” but “everyone was watching their own budgets for the next quarter” and the cost of an upgrade was “difficult to justify in the short-term” (7/9/2010). It was finding it difficult to justify the cost of an upgrade, in terms of money, time and business disruption, as without an upgrade Company X had the capability to

fulfil all of its customers' requirements. The fact that, without an upgrade the organisation was successful made it difficult for it to prioritise an upgrade that could involve major business disruption.

"It's scary for people because people are worried that a major change in our IT infrastructure could cause enormous business disruption" (Vice President of Information Systems, 7/9/2010).

A combination of stable maintenance costs and substantial upgrade costs and risks, encouraged Company X to delay an upgrade.

Another factor delaying the undertaking of an upgrade was Company X's lack of confidence in the newer versions of JDE. In 1996 the management team of Company X was not convinced about the reliability of JDE One World and decided not to avail of this upgrade. In 2000 the release of One World Xe saw a marked improvement in quality, patching and change management, but again Company X decided to wait. When PeopleSoft acquired J.D. Edwards in 2003, One World was added to PeopleSoft's software line, along with PeopleSoft's flagship product Enterprise, and was renamed JD Edwards Enterprise One. In 2005 PeopleSoft was acquired by Oracle and shortly after Oracle announced the development of a new product called Oracle Fusion Applications. Company X ruled out an upgrade to Oracle Fusion, the Project Manager did point out that it preferred to wait until the system "has been tried and tested by other organisations first" (Vice President of Information Systems, 7/9/2010). It didn't make sense to prioritise an upgrade when a lack of confidence existed in the newer version. Company X's parent company invested in Enterprise One in 2007. Company X decided to "wait and see how successful this implementation was" (Business Analyst B, 7/9/2010).

2. What are the main factors motivating the organisation to upgrade its ERP system? Why does the organisation want to upgrade now?

The main motivating factor in the justification of an upgrade of the ERP system in Company X was to increase its competitive advantage by acquiring a more efficient system with more functionality. Company X's customers would not be impressed if they knew that the "software used was created well over thirty years ago" (Business Analyst A, 18/8/2010). Even though the existing ERP system is described as the core of all the systems, the Vice President of Information Systems stated that a lot of the work done in Company X is outside of the ERP and then integrated in. An upgrade would allow Company X to radically reduce the number of existing customisations, as much of the functionality had to be "customised into" or "added onto" the existing system, is now part of the generic newer version of the system.

"We have a lot of stuff that is offline on spreadsheets which we intent to change. This could be

done by an upgraded ERP system" (Vice President, 7/9/2010).

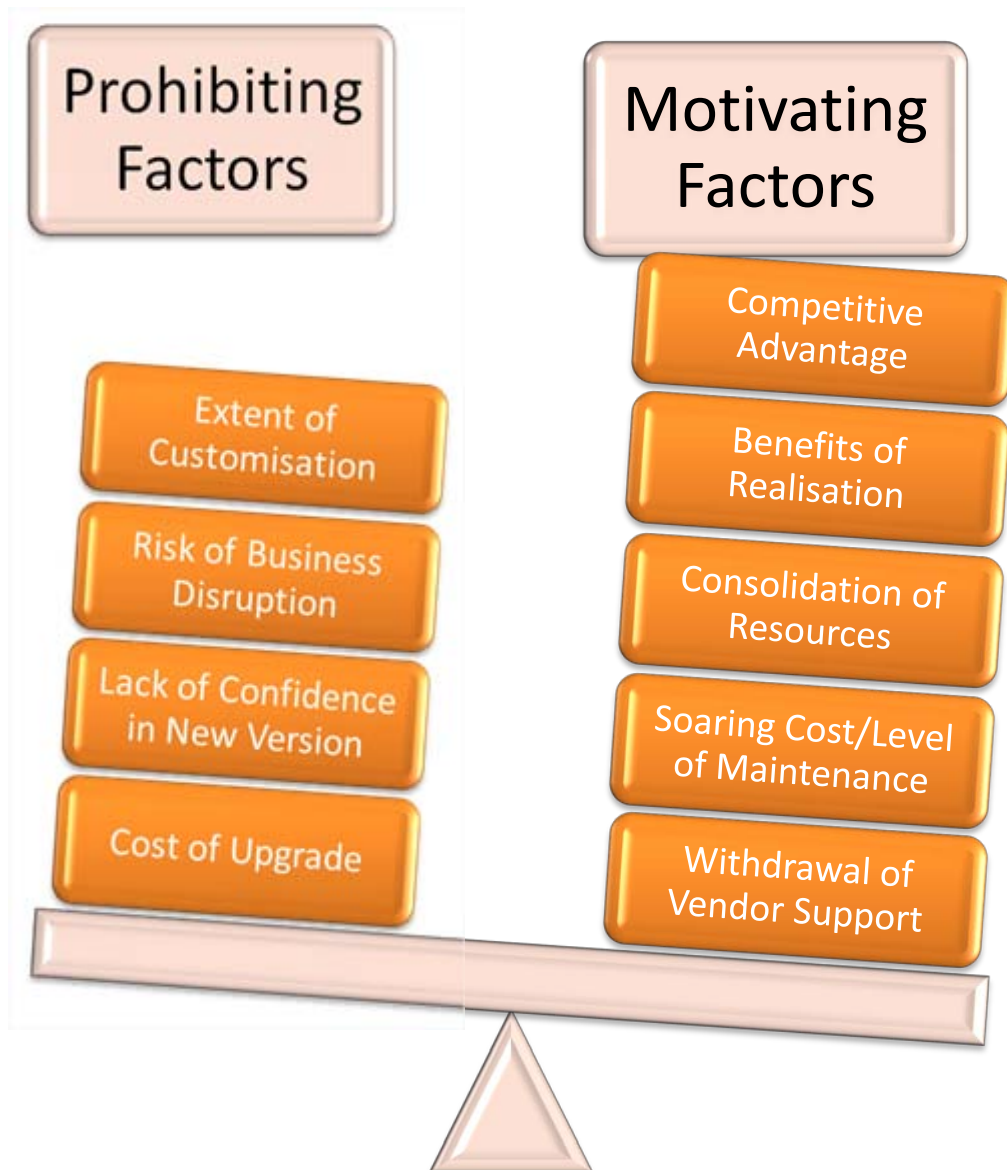
Company X sees this upgrade of its ERP system as an opportunity to standardise its business processes. Company X is aware that it will have to customise the new system to some extent. This standardisation of processes and using the generic functionality that now exists on the newer version of the system will reduce customisation to a minimum. Enterprise One would have the option of eighteen new modules to implement. Even though Company X knows it would not implement all of these new modules immediately, it would have the option to in the future. The Vice President of Information Systems insisted that this option would allow Company X to "grow and change" when required (7/9/2010). He recognises that Company X needs to look at the "big vision" and it has to have the capabilities available when the opportunities arise. Therefore the prohibitive factor of having to redo all customisation had been downgraded substantially, making an upgrade more appealing to Company X.

Another major motivating factor for the upgrade was the movement towards one corporate-wide system. Aligning with the system currently used worldwide by the parent company would mean that Company X would move under its parent company's global licence thus enabling a significant annual cost saving. This reduces the previously articulated prohibitive factor of the high cost of an upgrade. The parent company has found Enterprise One to be more dependable than its predecessor. Therefore another of the prohibiting factors, namely lack of confidence in the newer versions of the ERP system, is also no longer a major factor holding Company X back from performing an upgrade of its system.

IV. WEIGHING PROHIBITING AND MOTIVATING FACTORS

All of the interviewees in this study agreed that the upgrade was long overdue and that in the future they would not leave an upgrade as long before action was taken. The question is not whether or not to upgrade, it is "when should the next upgrade take place". The answer is when the benefits of an upgrade outweigh the prohibiting factors. The prohibiting and motivating factors need to be weighed against each other on a regular basis. This is depicted in Figure 2 (Weighing of Prohibiting and Motivating Factors in the Upgrade Decision) below.

Some of the factors that once deferred the undertaking of an upgrade in Company X are no longer as prohibitive as they once were; this makes an upgrade more appealing. Some of the factors that motivated progression to an upgrade have become stronger, again making the option to upgrade a more viable "scales" to weigh-up the prohibiting and motivating factors when deciding an appropriate upgrade date.

Figure 2 : Weighing of Prohibiting and Motivating Factors in the Upgrade Decision

It would be valuable to compare the experience of this case study with that of other organisations preparing to undertake upgrades of their ERP systems. Further research could be used to validate the findings of this research in other multinational organisations from different industries and backgrounds, regardless of the ERP brand in use. The human aspect of an ERP upgrade was also ignored in this paper. Given the importance of human interaction with ERP systems this is a worthy area of research in the future. These, as well as quantitative analysis of the costs versus benefits of an upgrade, are worthy of future research.

V. CONCLUSION

The extant literature cites the expected cost of an upgrade as the factor most prohibiting the undertaking of an ERP upgrade. Cost was indeed a

major factor deterring the undertaking of an upgrade in Company X, it was compounded by the fact that the more Company X postponed the undertaking of an upgrade, the greater the scale, and thus the expected cost, of the inevitable future upgrade. However, the management of Company X felt that the main reason why the upgrade was delayed was the extent of Company X's customisation of its existing system. All of these customisations contributed to the success of the organisation in meeting its customers' needs. However all of these customisations made the prospect of an upgrading a time consuming, expensive task, resulting in the continuous postponing of the upgrade. However, as predicted by the existing literature, on the realisation that many of the customisations will not have to be done on the new version of the system, Company X is now more open to upgrade. Another prohibiting factor found

in this study was lack of confidence in newer versions of its ERP system. Again this made an upgrade an unattractive option, until the newer version had proven its reliability.

The factors listed in the existing literature as motivating an organisation to undertake an upgrade of its ERP system were the soaring costs/level of maintenance, withdrawal of vendor support, benefits realisation and consolidation of resources. This study concurs with the latter two motivating factors. It found that the main driving factors for the upgrade were the strategic objectives of retaining competitiveness through improved functionality and ability to grow, and aligning Company X's system to that of the rest of the organisation. However, the former two factors did not exist in Company X. The cost of maintenance was not rising and even though the vendor had pulled its support, this did not provide motivation to move to a newer version of the system. The researchers however are slow to make a generalisation here. It was the capability of the IT department in Company X to maintain the system in-house that reduced the influence of these two factors in this study.

By looking at the prohibiting factors and the motivating factors involved in the decision whether or not to upgrade an ERP system separately, and then weighing them against each other, the researchers provide a framework, a "scales", which could be used by other organisations when making this decision. For any organisation that wishes to sustain the competitive advantage that an up-to-date ERP system can achieve, it is inevitable that it will have to upgrade (or replace) its ERP system at some stage. Each organisation needs to regularly use this scales to weigh the strength of the prohibiting factors against the strength of the motivating factors for an upgrade, as the issues are not stagnant. Organisations should be very careful in this analysis, as it may only be after examining the extent of the benefits of upgrading that they realise how to minimise the factors prohibiting the upgrade. A prompt upgrade results in a low cost and less complex implementation. That is not to say that the next available upgrade should always be undertaken, but by careful, regular consideration, the organisation will make the best judgement for the lifecycle of its ERP system.

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Influence of Fundamental Variables on Corporate Disclosure Via Modified Entropy

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Abstract - The use of disclosure index to quantify disclosure level had been widely used in previous studies related to disclosure determinates and disclosure effects. Disclosure indexes rely on totalling items disclosed in an information channel may offer a greater picture about the quantity of information disclosed but little on the quality level, especially when considering that items disclosed may not be consistent from one year to another. The aim of this paper is to introduce an alternative approach to quantify disclosure level through probabilistic measure derived from entropy, named Modified entropy score (MES). A measure which combines both items disclosed and their probability to capture the quality of information disclosed. The introduced measure was compared with previous measure, conventional disclosure score (CDS). The results showed great consistency between the two measures. Disclosure level as measured by both CDS and MES was influenced positively by several firms' fundamental variables including size, age, liquidity and profitability while ownership dispersion showed insignificant effect on disclosure level.

Keywords : disclosure, annual reports, quantity and quality of disclosure, entropy in disclosure measurement.

GJHSS-H Classification : FOR Code: 150303



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Influence of Fundamental Variables on Corporate Disclosure Via Modified Entropy

Fouzi Ali Mukhtar^α & Ravindran Ramasamy^σ

Abstract - The use of disclosure index to quantify disclosure level had been widely used in previous studies related to disclosure determinates and disclosure effects. Disclosure indexes rely on totalling items disclosed in an information channel may offer a greater picture about the quantity of information disclosed but little on the quality level, especially when considering that items disclosed may not be consistent from one year to another. The aim of this paper is to introduce an alternative approach to quantify disclosure level through probabilistic measure derived from entropy, named Modified entropy score (MES). A measure which combines both items disclosed and their probability to capture the quality of information disclosed. The introduced measure was compared with previous measure, conventional disclosure score (CDS). The results showed great consistency between the two measures. Disclosure level as measured by both CDS and MES was influenced positively by several firms' fundamental variables including size, age, liquidity and profitability while ownership dispersion showed insignificant effect on disclosure level.

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I. INTRODUCTION

In recent years there have been a number of studies focusing on corporate disclosure (CD). Studies linked disclosure level (DL) to earning qualities and some to organisational characteristics while some went further to assess the effect of CD on cost of equity capital; see (Alsaed, 2005; Haniiffa & Cooke, 2002). Some studies have investigated the DL of private companies and others looked at public sector and non-profit organisations. Different studies had used different communication channels to assess the level of disclosure; studies which looked at information disclosed in annual reports are widely present in previous studies, see (Botosan, 1997; Esa & Mohd Ghazali, 2012; Lopes & de Alencar, 2010; Pratten & Mashat, 2009); while others looked at information available in newspapers, interim reports and firms' websites see: (LaCross & Bernardi, 2006; Suttipun & Stanton, 2012; Trabelsi, Labelle, & Dumontier, 2008).

The majority of information sources are analog by nature. Analog sources include speech, image

and telemetry sources. i.e to understand the effect of disclosure on an economic entity or on any economic phenomenon, one would need to measure and quantify the amount of information which is rather hard to measure and cannot be observed directly. The literature on disclosure offers a variety of potential methods to measure DL. Number of words, number of pages and sentences had been used in earlier studies. Recent studies have seen the focus shifted to the use of disclosure indexes. However, these measures do have some limitations that will be addressed later in this study. The use of computerized methods to quantify DL such as Grüning (2010) study is also present in the literature; however, these kinds of measurements are rare in the literature due to the sophisticated techniques they employ.

This paper addresses the use of disclosure index as a measure of CD and highlights the drawback of using this method from one angle; the disclosure indexes might be good measure to assess the quantity of DL, however, disclosure indexes may not tell the whole picture behind firm's disclosure. As firms could be disclosing different information from one year to another which cannot be easily captured by totaling several items disclosed in a communication channel. According to Grüning (2010) that there is no generally accepted and broadly applicable measurement technique exists which would allow researchers to evaluate the extent of a company's disclosure.

II. SIGNIFICANCE OF THE STUDY

Corporate disclosure and transparency are particularly important for the investment community, professionals, corporations, standard setters, regulatory bodies and to the economy in general. Economic theory suggests that investors are willing to achieve economic benefits with the possession of superior information. When managers withhold information, investors begin to suspect the performance of the company and may discount its share price (Verrecchia, 1983). Higher level of disclosure reduces information asymmetry and results in lowering the risk level, and as a consequence lowering the cost of equity (Diamond & Verrecchia, 1991). Therefore, higher level of disclosure should be desired by firms rather than being enforced through regulations in the form of mandatory disclosure. According to Leuz and Wysocki (2006), capital markets

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should reward disclosures that are credible and not self-serving. Two phenomena lead to this conclusion: disclosure has a substantial effect on managers' decisions and corporate activities; and a substantial and permanent gap generally exists between company insiders and outsiders (Lev, 1992).

Despite the need for disclosure related studies to investigate different economic phenomenon, there is no single recommended method of which to measure. Clearly researches in this field had used institutional disclosure ranking measures such as the one provided by Association for Investment Management and Research (AIMR). However, this ranking is no longer available as AIMR discontinued its operations in 1997, and other countries have never had similar rankings available (Beattie, McInnes, & Fernley, 2004). Later studies had used self-constructed disclosure index. The self-constructed index is being criticized for two reasons: first, they are quantitative in nature and in some cases subjective to the researcher background and to the scoring sheet. As the main idea of which the disclosure indices is being derived from a comparison of the researcher check list and the existence of a particular item, the researcher then allocate different scores for items based on their existence in the information channel he/she is analysing. Secondly, researchers who used self-constructed disclosure index assume quantity as a proxy for quality (Leuz & Wysocki, 2006).

This paper address some of the limitations of using disclosure indexes which are based on totalling items disclosed as a valid method and introduces an alternative method which relies on both items disclosed and their probabilities.

III. LITERATURE REVIEW

Several studies focusing on different aspects of CD had been conducted in the past. Some studies focused on the relationship between CD and cost of equity; see (Botosan, 1997; Botosan & Plumlee, 2002; Embong, Mohd-Saleh, & Hassan, 2012; Espinosa & Trombetta, 2007; Kristandl & Bontis, 2007; Lopes & de Alencar, 2010; Welker, 1995). Other studies had focused on specific aspect of information; i.e. Corporate social responsibility (CSR), Corporate environmental disclosure (CED) and so on; see (Amran & Devi, 2007; Esa & Mohd Ghazali, 2012; Mitchell, 1999; Said, Zainuddin, & Haron, 2009; Yip, Chris, & Cahan, 2011). However, different studies had used different methods to measure corporate disclosure level. Some researchers had used number of pages; see (Guthrie & Parker, 1990; Meek, Roberts, & Gray, 1995; Pratten & Mashat, 2009), others have used number of sentences and number of words; see (Hackston & Milne, 1996) and (Zeghal & Ahmed, 1990). These measures which focus entirely on number of (pages, sentences, and words) had not reached the popularity of using disclosure index because of their limitations. First, (Al-

Tuwaijri, Christensen, & Hughes, 2004) has concluded that the page may possibly include a picture that does not have information which is related to the CSR activities (or to the specific disclosure category), on the other hand, sentences and words may possibly ignore a graph or necessary table. Secondly, it is hard to assume that either number of page, sentences and words as a proxy for quantity or quality disclosure. In other words, a person speaking for one hour does not mean giving more information than a person speaking for half an hour. Add to this, these methods can be subjective to font, line spacing and page size too.

Other studies used disclosure scoring measurement by forming disclosure indexes to assess the level of corporate disclosure. This method had been used quite extensively in the past by a number of studies including; (Botosan, 1997; Botosan & Plumlee, 2002; Esa & Mohd Ghazali, 2012; Hail, 2002) and many others. While some studies focused on the quantity of voluntary disclosure, others used compulsory and voluntary disclosure indexes focusing on the quality of compulsory disclosure (Espinosa & Trombetta, 2007). According to Leuz and Wysocki (2006) "The limitations of these types of measures are that the selection and coding of the relevant disclosures are subjective, that they generally capture the existence of particular disclosures rather than the quality of those disclosures". Khelifi & Bouri (2010) stated that the methodological approach in the research related to voluntary disclosure suffers from several limitations as suggested by (Chavent, Ding, Fu, Stolowy, & Wang, 2006). One of which is that, "the disclosure index is often determined by totaling several items. These items can be weighted or unweighted but there is no dominant practice".

This paper examines the validity of the use of disclosure indexes to quantify the level of corporate disclosure; i.e. 'Conventional Disclosure Score' (CDS) as a measure of corporate disclosure level and it introduces an alternative measure of disclosure level driven from mathematical probability allocation introduced by (Shannon, 1948) which is called Entropy. For simplicity, it is referred to as Entropy Disclosure Score (EDS).

While assessing disclosure level, several studies relied on totalling the number of items exists in the communication channel under analysis. However, this method may not be able to capture the fluctuation in items disclosed from one year to another due to replacement bias. This issue is will be discussed further by introducing the following illustrative example:

IV. ILLUSTRATIVE EXAMPLE FOR REPLACEMENT BIAS

In this example, the attempt is made to measure disclosure level for a particular firm in three different years using a disclosure index consist of ten items as can be seen in table 1:

Table 1 : Disclosure fluctuation example

	1	2	3	4	5	6	7	8	9	10	Total
Year 1	1	1	1	1	1	0	0	0	0	0	5
Year 2	0	0	0	0	0	1	1	1	1	1	5
Year 3	1	1	1	1	1	0	0	0	0	0	5

As can be seen from the example demonstrated in the above table that the five items disclosed in the first year are matching exactly the items disclosed in the third year. Hence, the total disclosure level was five points for both years. However, the items disclosed in the second year are unmatched with the five items disclosed in year one or three, yet the total disclosure level as measured by CDS, which relies on totalling items, is showing no change in disclosure level. The argument here is that this is one of the limitations of using CDS as a disclosure measure where information disclosed may not be constant over time. Thus, relying on totalling items disclosed in an information channel alone may not offer a greater picture about the quality of disclosure.

V. METHODOLOGY

a) Disclosure measurement

Conventional disclosure score (CDS) is based on constructing a score sheet measuring whether an item exists or not in a given source of information, (annual report) in this context, can be expressed as follows:

$$ES = H(X) = p_i \log_2 \left(\frac{1}{p_i} \right) + \dots + p_m \log_2 \left(\frac{1}{p_m} \right) \quad (3)$$

Where: ES is Entropy Score

H(X) is the Entropy

M is the number of symbol that an information source contains

p_i is the probability of a symbol to occur within a given source of information

The base of the logarithm is chosen to be two so the output can be expressed in bits.

Plot of the entropy function is shown in Figure 1. The diagram illustrates that the more the probabilities tend to move towards equality the higher the score of entropy would be, and vice versa. This means that information which is more likely to occur in annual reports yield more knowledge than information that is less likely to occur in the annual report. In accounting and finance terms, information can be more useful if they occur more frequently; i.e. if information appears more frequently they form a base of comparison and become more fruitful for decision making. This information which can be compared with ex-post information and/or across industry-wise are more useful than information which has no base for comparison.

$$DS = \begin{cases} 1 & \text{if an item exists} \\ 0 & \text{otherwise} \end{cases} \quad (1)$$

The sum of all points earned by a given firm represents the disclosure level of an entity, which can be expressed mathematically as:

$$CDS_j = \sum_{i=1}^{n_j} d_i \quad (2)$$

Where:

CDS_j is the disclosure score for company j.

d_i is the information disclosed by company j.

n_j is the maximum number of items expected to be disclosed by company j.

Entropy based disclosure score is derived from communication science where information can be modelled as a function of probability as introduced by (Shannon, 1948). Thus; the amount of information received from a given source can be expressed mathematically as:

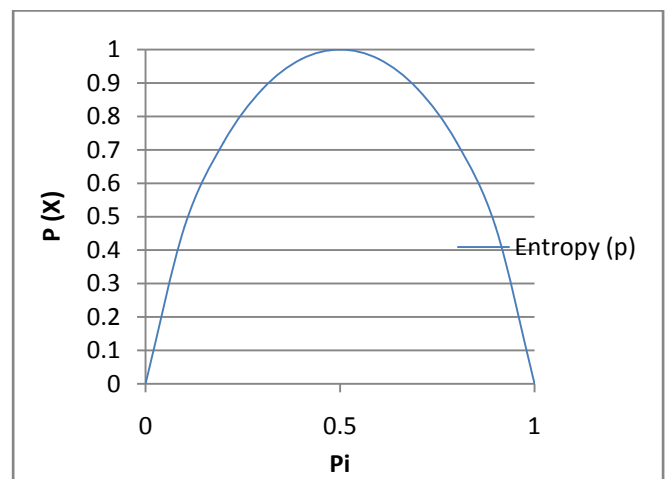


Figure 1 : Plot of the entropy function with exactly two possible outcomes Source: (Spiel, 2008)

In equation (3) probability is being dealt with instead of item appearance itself. Therefore, probability has to be defined. The chosen method for probability assignment is empirical probability. Empirical probability is defined as (x/T) , where x is the number of ways in which an event occurs and T is total number of possible outcomes (Levine, Stephan, Krehbiel, & Berenson, 2011). In the case of our contest, this can be expressed mathematically as:

$$p_{ij} = \frac{\sum_{y=1}^{y_n} ij}{\sum_{y=1}^{y_n} i} \quad (4)$$

Where:

p_{ij} is the probability of item (j)

$\sum_{y=1}^{y_n} ij$ is the total number of occurrence for item (j)

$\sum_{y=1}^{y_n} i$ is the sum of all items occurrence for a company

From a theoretical point of view, the following conclusion can be made. That, for any number of outcomes, a firm can get the highest entropy score as long as it is consistently reporting same items a year after another; this would give the information user more knowledge and a base of comparison. However, using probabilities on their own as in equation (3) to derive the level of disclosure level may not be practical. Thus, a modified entropy based score can be obtained by giving relevance to items existence as well as its probability. Hence, the level of disclosure as measured by the Modified Entropy Score (MES) can be expressed follows:

$$MES = p_i \log_{\max \text{score}} \left(\frac{(1 \cdot e_i)}{p_i} \right) + \dots \dots \dots + p_m \log_{\max \text{score}} \left(\frac{(1 \cdot e_m)}{p_m} \right) \quad (5)$$

Where:

e_i and e_m are the values of item i & m respectively (this takes the value of 1 or 0).

$\max \text{score}$ is the total number of score awarded for a given sampled firm.

Note: The base of the logarithm can be chosen to the maximum points awarded for any given firm from

the sample; in this case, the MES can be measured on a scale from zero to one.

Going back to the example illustrated earlier, the following table shows a comparison between the two disclosure measures CDS and MES.

Table 2: Comparison of disclosure scores between CDS and MES

	I_1	I_2	I_3	I_4	I_5	I_6	I_7	I_8	I_9	I_10	Total
CDS Year 1	1	1	1	1	1	0	0	0	0	0	5
CDS Year 2	0	0	0	0	0	1	1	1	1	1	5
CDS Year 3	1	1	1	1	1	0	0	0	0	0	5
Pi	0.2	0.2	0.2	0.2	0.2	0	0	0	0	0	1
Pi	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	1
Pi	0.13	0.13	0.13	0.13	0.13	0.07	0.07	0.07	0.07	0.07	1
MES Year 1	0.2	0.2	0.2	0.2	0.2	0	0	0	0	0	1
MES Year 2	0	0	0	0	0	0.14	0.14	0.14	0.14	0.14	0.72
MES Year 3	0.17	0.17	0.17	0.17	0.17	0	0	0	0	0	0.83

CDS is Conventional disclosure score; Pi is the empirical probability of items appearance; MES is Modified entropy score; 'I' denotes to item.

The table shows that CDS remains constant from year one to year three; five points in each year, the MES shows the fluctuations in the disclosure pattern from year one to year three. The MES level shows a decrease in value when items disclosed has no base of comparison with ex-post information, in the third year, however, the value has increased in value form the second year showing that the level of information

increased as a result of the consistency in information disclosed in both years one and three. Laidroo (2009) stated that the less frequent information appears the more information they carry. Despite the suggestion of cognitive psychology theory, that people tend to put greater emphasis on, and pay more attention to rare events. In accounting and finance terms rare information may not be as useful as frequent information which can be compared with ex-post information and would be more powerful in decision making. The Accounting Standard Board (ASB) in a Statement of Principles

Issued in (1999) stated that the accounting information needs to be relevant, reliable, comparable, and understandable. Thus, when dealing with ex-post information, frequent information should carry more weight than rare information due to their comparability with other historical data which can help to understand the trends of movement.

VI. DISCLOSURE INDEX AND SCORES ALLOCATION

The disclosure index which was used in this study consists of 109 items. These items are grouped under twelve categories. These categories are (i) Background information (ii) Five years summary of financial results (iii) Non-financial statistics (iv) Projected information (v) Management discussion and analysis (vi) Corporate social responsibility (vii) Environmental protection information (viii) Research and development policies (ix) Human resource information (x) Corporate governance information (xi) Ethical practice, and (xii) Additional information.

The score allocated for each item was derived from information available in annual reports. The disclosure index (checklist) was used to determine which items to be recorded, any item disclosed in the annual report was awarded one point if they matched the items on the disclosure index and zero otherwise.

VII. HYPOTHESES DEVELOPMENT

Since the study is focusing entirely on the use of entropy based measure to quantify DL in annual reports, the study will use two measures namely CDS and MES to assess the superiority of MES. Therefore, the focus will be on the relationship between DL and several firms' fundamental variables which are discussed below.

VIII. SIZE

The majority of previous studies had confirmed that size is a major determinant of DL (Botosan, 1997; Cooke, 1991). According to Firth (1984) firms which are more visible in the public eyes are more likely to voluntarily disclose information to enhance their corporate image. Fixed disclosure costs induce economics of scale and can make certain disclosures less desirable for smaller firms; moreover, small firms may not have the necessary resources for collecting and presenting an extensive range of information in their annual reports (Buzby, 1995). Based on that, it is proposed that there is a positive relationship between size and disclosure level.

H1. There is a positive relationship between firms' size and DL.

IX. LONGEVITY

Large firms face higher demand for information from public that causes an increased pressure to enhance information quality (Alsaeed, 2005). According to Camfferman and Cooke (2002) that the rationale for identifying firm age as a variable lies in the possibility that older firms might have improved their financial reporting practices over time. The second hypothesis is as follows:

H2. There is a positive relationship between longevity and DL.

X. OWNERSHIP DISPERSION

In constant with the agency cost theory, the conflict of interest between shareholders and managers increases as the number of shareholders increase, therefore, to reduce this conflict companies have to provide more information to the owners. Previous studies showed mixed results on the relationship between ownership dispersion (OD) and DL; while Gelb (2000); McKinnon and Dalimunthe (1993) stated that OD has a positive effect over the DL. On the other hand, Alsaeed (2005); Naser, Al-Khatib, and Karbhari (2002); Wallace, Naser, and Mora (1994) found no support for such an association between OD and DL in their studies on Saudi, Jordanian and Spanish listed firms respectively. Despite these findings that, firms with large proportion of shares owned by the Saudi Government intend to disclose more information. Alsaeed claimed that the high level disclosure among those companies is associated with the size of firms rather than ownership structure. However, Smith, Adhikari, and Tondkar (2005) pointed out that, because of the broader mandate of governments, state-controlled firms have more pressure to perform and report on social responsibility activities that benefit the community and society at large. Based on these arguments, the proposed hypothesis is as follows:

H3. There is a positive relationship between ownership dispersion and DL.

XI. PROFITABILITY

Singhvi & Desai (1971) stated that higher profitability might encourage managers to provide more information to illustrate their ability to maximize shareholders' wealth and elevate their performance compensation. On the same level managers of a profitable organization may feel proud of their achievement and wish to disclose more information to promote positive impression of their performance. On the other hand, managers of less profitable firms may provide less information to secure their threatened positions (Alsaeed, 2005). However, mixed results are

given by empirical evidence on the association between profitability and disclosure. Lang and Lundholm (1993) stated that disclosure is influenced by company's relative performance; while Camfferman and Cooke (2002) found significantly negative relationship between the British firms' profit margin and the level of disclosure, and no significant relationship between return on equity and disclosure level was found. From this discussion the following two hypotheses were formulated:

H4. There is a positive relationship between profit margin and DL.

H5. There is a positive relationship between return on equity and DL.

XII. DEBT LEVEL

According to Myers (1977) the long-term creditors require adequate and timely information to reduce their suspicion that shareholders and management are more likely to encroach on the claims that accrue to them through bond covenants. In explaining the agency theory, Jensen and Meckling (1976) argued that, firms with high level of debt in their capital structure are exposed to a higher agency cost or higher monitoring cost. Higher agency cost result in an increase in information disclosure as managers tend to provide more information via various means to reduce

these monitoring cost. As a result, it should be acceptable to suggest a positive relationship between debt level and corporate disclosure. Thus, the following hypothesis is stated:

H6. There is a positive relationship between debt level and disclosure level.

XIII. LIQUIDITY

Liquidity is defined as the ability for a firm to fulfil its short-term liabilities and is perceived by investors as a financial strength measure, higher liquidity ratio is viewed as a financially strong firm. Cooke (1989b), reveals that firms with higher liquidity are more expected to disclose more information than those suffering low liquidity. On the other hand, Wallace et al. (1994) stated that, if liquidity is perceived in the market as a measure of performance, a firm with low liquidity ratio may need to give more details to explain its weak performance than a firm with a high liquidity ratio. From this the following hypothesis is formulated:

H7. There is a positive relationship between liquidity level and disclosure level.

To determine factors influencing disclosure level a multiple regression model consisting of five variables was conducted. The regression models for the two disclosure level CDS and MES are as follows:

$$CDS_L = \beta_0 + \beta_1 S + \beta_2 LON + \beta_3 OD + \beta_4 PF + \beta_5 LIQ + \varepsilon_i \quad (6)$$

$$MES_L = \beta_0 + \beta_1 S + \beta_2 LON + \beta_3 OD + \beta_4 PF + \beta_5 LIQ + \varepsilon_i \quad (7)$$

Table 3 shows the dependent and independent variables included in the statistical tests. Both variables Profit margin and Return on equity were combined in a

single factor component using factor analysis to obtain a single factor that could be used as an indicator for profitability.

Table 3 : Operational definitions of variables

Variable	Operational Definition
<u>Dependent Variables</u>	
CDS_L	Total items disclosed in annual reports
MES_L	Items disclosed converted to modified entropy score using equation (5)
<u>Independent Variables</u>	
Firm Size (S)	The natural logarithm of total assets
Longevity (LON)	Number of years since incorporation
Ownership dispersion (OD)	Number of shareholders to the number of share issued
Profit margin (PM)	Operating profit to net sales
Return on equity (ROE)	Net income to the last year book value of equity
Liquidity (LIQ)	Current assets to current liabilities
Debt level (DEL)	Total debt to total assets

XIV. DATA COLLECTIONS AND ANALYSIS

Disclosure level was assessed through annual reports of a 101 firms listed on Bursa Malaysia (BM). Five years annual reports covering a period of five years from 2005 to 2009 were downloaded from BM website. The annual reports were checked for the existence of several items included in the disclosure index. The

companies included in the sample were chosen from five industries: Industrial products (30), Trading & Service (31), Properties and hotels (15), Consumer products (20), and Construction sector (5). Data of all dependent variables were obtained through companies' annual reports.

XV. DESCRIPTIVE STATISTICS

Table 4 : Categorical disclosure means for the five years period

Categories	Years	2005	2006	2007	2008	2009
	Disclosure Categories					
C1	Background Information (BI)	7.21	7.53	7.6	7.58	7.43
C2	Three to five years Financial Summary (FS)	2.72	2.82	2.83	2.96	2.94
C3	Key Non-financial statistics (NFS)	2.72	2.29	1.96	1.91	1.97
C4	Projected Information (PI)	0.06	0.07	0.06	0.09	0.02
C5	Management Discussion & Analysis (MD&A)	3.3	3.29	2.92	3.25	3.19
C6	Corporate Social Responsibility (CSR)	0.58	0.98	2.17	2.81	2.98
C7	Environmental Protection Information (EPI)	0.26	0.47	1.11	1.61	1.67
C8	Research & Development Policies (R&DP)	0.15	0.16	0.17	0.19	0.19
C9	Human Resource Information (HRI)	1.3	1.23	1.06	0.93	0.81
C10	Corporate Governance Information (CGI)	5.93	6.12	6.28	6.45	6.5
C11	Ethical Practices (EP)	0.31	0.39	0.45	0.41	0.41
C12	Additional Disclosure (AD)	3.96	4.14	4.5	4.45	4.45

The table above shows that disclosure level across the five year period is not constant. DL has increased slightly on some categories such as (BI, FS, R&DP, CGI, EP, and AD); moreover, DL has increased significantly from year 2005 to year 2009 on two

categories (CSR, and EPI). On the other hand, information related to (NFS, PI, MD&A, and HRI) has decreased from year 2005 to year 2009. The following table shows the yearly change in DL.

Table 5 : Change in categorical disclosure level

Disclosure Categories	2005-2006	2006-2007	2007-2008	2008-2009	2005-2009
	(%)	(%)	(%)	(%)	(%)
Background Information	4.64	1.04	-0.26	-2.07	3.27
Three to five years Financial Summary	3.64	0.35	4.55	-0.67	8.00
Key Non-financial statistics	-16.30	-14.29	-2.53	3.11	-27.90
Projected Information	16.67	-14.29	50.00	-77.78	-66.67
Management Discussion & Analysis	-0.59	-11.04	11.41	-2.11	-3.56
Corporate Social Responsibility	67.80	125.25	30.04	6.21	422.03
Environmental Protection Information	77.78	135.42	44.25	3.68	525.93
Research & Development Policies	6.67	6.25	11.76	0.00	26.67
Human Resource Information	-6.77	-13.71	-12.15	-12.77	-38.35
Corporate Governance Information	3.31	2.56	2.50	1.07	9.75
Ethical Practices	29.03	15.00	-8.70	0.00	35.48
Additional Disclosure	4.73	8.55	-1.09	-0.22	12.19
Average	15.88	20.09	10.82	-6.80	75.57

The above table shows that DL on two categories CSR, and EPI has increased very sharply from 2006 to 2007 by about 125 and 135 percent respectively. A paired sample t-test was conducted to see the differences in the mean scores of disclosure in 2006 and 2007. The results showed an increase in CSR and EPI was statistically significant at $p < 0.01$. The mean differences were -1.188, and -0.644; std. deviation (SD) at 2.618, and 2.221 and significant level of 0.000, and 0.004 for the two disclosure categories respectively. The total mean deference of the two categories combined is (-1.832). However, a paired sample t-test was performed to assess the difference in total disclosure mean of (CDS) for the same period showed that the mean difference is (-1.634); SD 3.812; and

significant at $p = .000$. This shows exactly that while disclosure level has increased on two categories (CSR and EPI) disclosure on other categories decreased offsetting the mean difference to a lower level at (-1.634).

Table 6 : Descriptive statistics of yearly disclosure scores

Year	2005		2006		2007		2008		2009	
	CDS	MES	CDS	MES	CDS	MES	CDS	MES	CDS	MES
Mean	28.50	0.831	29.48	0.857	31.11	0.879	32.63	0.89	32.55	0.90
Std. Deviation	7.55	0.06	8.31	0.06	8.38	0.06	8.16	0.06	8.08	0.06
Cv	0.26	0.08	0.28	0.07	0.27	0.07	0.25	0.07	0.25	0.07
Skewness	0.72	0.15	0.89	0.18	0.43	-0.05	0.38	-0.31	0.60	-0.34
Kurtosis	0.27	-0.63	0.43	-0.41	-0.22	-0.33	-0.52	0.08	-0.06	0.18
Minimum	17	0.71	15	0.72	16	0.73	16	0.72	18	0.74
Maximum	52	0.99	54	1.01	53	1.01	54	1.02	54	1.03

The result shows that CDS has a higher coefficient of variance ranging between 0.25 in year 2008 and 2009 to a 0.28 in 2006. The result of CDS also shows an increase in disclosure mean from 2005 up to

2008. Similarly, the means of MES has increased from 0.83 in 2005 to 0.90 in year 2009. The skewness and kurtosis levels are within acceptable level.

Table 7 : Descriptive statistics of overall disclosure level

Disclosure Measure	Mean	SD	C_v	Skewness	Kurtosis	Min	Max
Total disclosure level (CDS)	30.788	8.226	0.267	0.588	-0.136	15	54
Total disclosure level (MES)	0.872	0.068	0.078	-0.140	-0.470	0.710	1.028

The above table shows descriptive statistics of the two disclosure measures for the five years period combined. It shows that CDS having higher SD of 8.23, while MES has a lower SD of 0.07. The coefficients of variance show that CDS has the higher coefficient of 0.27, while MES have a low variance coefficient of less than 0.1.

The skewness level for the two measures is less than absolute 1 which implies that there is no skewness issue with the data distribution. The data also reveals that, non-entropy based measure; i.e. CDS shows a positive skewness level. While entropy based measure shows a slightly negative skewness.

Table 9 : Descriptive statistics of independent variables

	Mean	SD	Cv	Skewness	Kurtosis	Minimum	Maximum
LN Size	5.516	.520	.094	.499	-.038	4.36	7.10
Longevity	26.780	16.629	.621	1.121	1.388	5	86
Ownership dispersion	-3.679	.743	-.202	-.235	-.325	-5.830	-1.643
Profit margin	.077	.131	1.701	-.388	.958	-.234	.409
Return on equity	.077	.160	2.078	.067	.622	-.299	.450
Debt level	.434	.179	.412	.198	-.537	.023	.967
Liquidity	.379	.149	.393	.586	.597	.020	.882

The independent variables were computed from secondary data; thus, to mitigate the influence of extreme values data were transformed using natural logarithm for S and OD. PM and ROE were winsorised at the top and bottom levels using Hoaglin and Iglewicz (1987) outliers labeling rule. Finally, liquidity values were transformed using inverse method. The statistics show that firms' average age was about 27 years with a high SD of about 17. Profitability variables PM and ROE have the highest variance coefficients.

against the CDS which is widely used in previous studies. The following table shows the correlation between (CDS and MES) and among other independent variables.

XVI. ANALYSIS OF DISCLOSURE DETERMINATES

Since different methods are used to measure disclosure level, it is vital to assess the validity of MES

Table 10 : Correlation among dependent and independent variables

	CDS	MES	S	LON	OD	PM	ROE	DEL	LIQ
CDS	1								
MES	.895***	1							
S	.680***	.618***	1						
LON	.412***	.375***	.407***	1					
OD	-.168***	-.157***	-.310***	0.085*	1				
PM	.270***	.269***	.285***	0.064	-.120***	1			
ROE	.259***	.245***	.297***	0.023	-.217***	.643***	1		
DEL	-0.056	-0.065	.120***	-.108**	0.076*	-.212***	-.107**	1	
LIQ	-.157***	-.153***	0.005	-.159***	.122***	-.211***	-.203***	.729***	1

Note: Liquidity data were transformed using inverse method; therefore, the figures should be regarded in the opposite signs.

*** Correlation is significant at the 0.01 level (2-tailed).

** Correlation is significant at the 0.01 level (2-tailed).

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

The above table shows that CDS and MES are significantly and highly correlated at $p < .01$ and a coefficient of about 0.90. This gives some evidence about the validity of MES, as this will be discussed later on. The table also shows that there are positive relationships between both DL CDS and MES and a number of variables including S, LON, PM, ROE, and LIQ. On the other hand there is a negative relationship between DL and OD.

The table also shows a high correlation between PM and ROE at a coefficient of .64; this might cause some concerns in the regression analysis. Thus, a single

component factor of both variables was generated through SPSS software to eliminate the issue of multicollinearity in the regression analysis. The generated variable (PF) was significantly and highly correlated with (PM, and ROE) at a coefficient of 0.91.

Size seems to be the highest determinate of DL since it is coefficients with CDS and MES are quite high at 0.68 and 0.62 respectively. On the other hand, the statistics reveals that there is no relationship between debt level and DL. The results of determinates of DL is summarized in Table 9.

Table 11 : Influence of independent variables on disclosure level

Variables	CDS _L				MES _L			
	B	Beta	t	Sig	B	Beta	t	Sig
(Constant)	-20.609		-6.708	.000	.498		18.402	.000
LN Size	9.793	.618	15.586	.000***	.071	.553	12.890	.000***
Longevity	.066	.134	3.648	.000***	.0005	.124	3.127	.002***
Ownership dispersion	.441	.040	1.149	.251	.003	.033	.893	.372
Liquidity	-7.113	-.128	-3.829	.000***	-.055	-.122	-3.361	.001***
Profitability Factor	.538	.065	1.890	.059*	.005	.078	2.090	.037**
R ²	.508				.424			
Adj. R ²	.503				.418			
F-statistic	102.990				73.334			
Significant	.000				.000			

* Significant at $p < 0.1$; ** significant at $p < 0.05$; *** significant at $p < .01$.

Table 9 shows that the result of both models reveal consistent results in terms of significant determinates of DL. Size, longevity, and liquidity are found to be significant determinates of DL at $p < 0.01$. Profitability factor is also significant determinate of DL as measured by CDS and MES. However, the statistics shows that profitability factor significant at $p < 0.05$ when

disclosure measured using MES, than using CDS which shows the significant result at $p < 0.1$.

On the other hand, the first model explains almost 51% of the variations in CDS, compared with 42% of the variations in MES are explained by the second model. In addition, both models are well as the F values are significant.



XVII. ASSESSMENT OF VALIDITY OF MES

The issue of validity within this regard refers to whether the index scores do capture what the researcher is intended to measure or does the index has any meaning in relation to disclosure of information. Previous researches in this field have adopted different kinds of disclosure indexes, and no single index has gained favour with researchers. Instead, researchers developed their own index to suit their research objectives, goals, and the environment. Therefore, there is no universal index that could be used by all researchers in measuring disclosure level. However, If the disclosure index is properly designed to meet a particular purpose and the unit of analyses (items or companies) is properly managed in terms of size and coverage, and further complemented with qualitative analyses, many of the issues discussed above will not arise (Abdurrahman, 1998). Patton (2002) has details three sub-categories of measurement validity. (i) content validity, (ii) criterion validity, and (iii) construct validity. Criterion validity is demonstrated by comparing the selected measure with another valid measure. Criterion validity can be grouped under either (i) Predictive validity: that predicts a recognized association between the identified construct and something else. Typically, one measure occurs at an earlier time and is used to predict a later measure; and (ii) Concurrent validity: which exists when the identified measure positively correlates with a measure that has been previously found to be valid. The two measures could be for the same or different constructs that are related.

From that angle; we examine the validity of MES through its association with CDS. The result of analysis shows a highly positive correlation between the two measures at a coefficient of 0.895. The MES was regressed against CDS which shows that 80% of the variations in MES which can be due to the variations in CDS. The predictive model was as follows:

$$\text{MES} = 0.647 + 0.007 * \text{CDS} + 0.030$$

The F-statistic was very high at 2028.83 and significant at $p < 0.01$. The t-statistic was also high at 45.04, which is significant at 1% level.

Another way of looking at the validity of MES is by assessing its relationship with other predictive variables in comparison with the CDS. The result shows that all significant variables which determined CDS (size, longevity, liquidity, and profitability factors) are also significant determinates of MES. In addition, insignificant determinates of CDS which is OD was also insignificant determinates of MES.

XVIII. CONCLUSION

This paper applies CDS and MES to quantify corporate disclosure. Normally financial performance will

dominate the disclosure. The MES is superior in quantifying the disclosure as it converts the items into a probabilistic measure which will capture the quality of the data while CDS will quantify the data ignoring quality of disclosures. The disclosure when ranked in the order of mean; the background information, corporate governance information, financial information and management proposals and projects dominate. When changes in disclosure are considered environmental protection and corporate social responsibility are inconsistent more volatile information among the information disclosed. It seems there is no regularity in giving information when it is suitable for the firms they disclose, moreover, the level of disclosure on CSR has increased significantly in 2006 following the introduction of the silver book in September 2006 which promotes firms to engage in more social activities (Esa & Mohd Ghazali, 2012). When the trend of disclosures is considered the mean score is always increasing which gives an indication that Malaysian firms disclose more and more information over the years.

To prove the hypothesis formed a multiple linear regression was run with the CDS and MES as dependent variables and other six independent variables. The models are fitting well. The models give the same results except a few percentage drop in R² in the case of MES. Size, age and liquidity of the firm are significant which indicates that large firms and old firms disclose more information about their business in annual reports and so does firms with higher liquidity. It is natural, as they have more information and resources to do so. Interestingly, the profitability factor comes far behind in disclosure. This may be due to the quality information released to the market because this study only considers annual reports. Ownership dispersion is insignificant which indicates that this variable does not influence the firms in disclosing information. The CDS and MES both quantify the disclosed information alike and there is no much variation.

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Perception and Attitude towards Pre-Retirement Counselling among Nigerian Civil Servants

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Abstract - Retirement is usually a period of major changes in the lives of public servants. Most times, some people see such changes as devastating and traumatic. In this study, public servants' perception of retirement and their attitude towards pre-retirement counselling was surveyed. A representative sample of 1200 civil servants was selected using purposive sampling approach. Responses were elicited from them using a self-structured questionnaire to test one major proposition that guided the study. Data analysis were carried out using one-way ANOVA and tested at 0.05 alpha levels. Results of the study showed that civil servants' perception of retirement significantly influence their attitude towards pre-retirement counselling with respect to income and expenditure management, health related issues, management of loneliness and change in physical environment. It was recommended among other things that pre-retirement seminars and workshops should be organized for civil servants on a regular basis to prepare them for life at retirement.

Keywords : perception, attitude, pre-retirement counselling, civil servants.

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PERCEPTION AND ATTITUDE TOWARDS PRE-RETIREMENT COUNSELLING AMONG NIGERIAN CIVIL SERVANTS

Strictly as per the compliance and regulations of :



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Anthonia E. Inaja ^α & Chima Ify Martha Rose ^σ

Abstract - Retirement is usually a period of major changes in the lives of public servants. Most times, some people see such changes as devastating and traumatic. In this study, public servants' perception of retirement and their attitude towards pre-retirement counselling was surveyed. A representative sample of 1200 civil servants was selected using purposive sampling approach. Responses were elicited from them using a self-structured questionnaire to test one major proposition that guided the study. Data analysis were carried out using one-way ANOVA and tested at 0.05 alpha levels. Results of the study showed that civil servants' perception of retirement significantly influence their attitude towards pre-retirement counselling with respect to income and expenditure management, health related issues, management of loneliness and change in physical environment. It was recommended among other things that pre-retirement seminars and workshops should be organized for civil servants on a regular basis to prepare them for life at retirement.

Keywords : perception, attitude, pre-retirement counselling, civil servants.

I. INTRODUCTION

Retirement means to stop or withdraw from working simply because one has reached a particular age; either by chronological age or by virtue of years spent in service. Whether one likes it or not, the certainty of one leaving work in either of the aforementioned ways cannot be ruled out. This buttresses the need for employees of today to start thinking and planning for retirement. The issues of how employees perceive retirement, their attitudes towards same and how they plan in that direction has not been given enough attention by researchers, yet the Need to pay attention to this especially in a developing economy such as Nigeria cannot be overemphasized.

The failure of public servants to avail themselves of pre-retirement counselling prior to termination of work had brought untold hardships to most of them at retirement. Such hardship includes financial insufficiency, poor feeding, and inability to pay life sustaining bills... Others include dysfunctional family matters as well as psychological or behaviour disorders like depression, hypertension, identity crisis, alcoholism, loneliness, fast ageing and ill health occasioned at times by loss of good accommodation among others (Inaja,

2007). the combined effect of these situations and other problems usually lead to serious disorientation, stress and a feeling of deprivation and boredom which unless checked could sometimes degenerate into physical and mental problems. Apart from the psychological stress occasioned by diminished status of the retirees, the attendant deplorable financial condition attached to retirement affects the retirees' willingness to accept or adjust to the reality of life after retirement.

Workers in well-organised private sectors of the economy are noted to perceive retirement as something good. These workers look forward to the day they would retire. One major reason for this is because they are sure of receiving their retirement benefits without delay and also sure of receiving their monthly pensions where it is applicable. This group of workers look at retirement as a mark of honour and appreciation from their employer while other groups perceive retirement as a punishment to be avoided (Idowu, 1998). Retirement to this second category therefore, means leaving regular employment for death. This group of workers who are basically in public sector may seem to dread retirement because of the seeming 'agony' retirees undergo before receiving their retirement benefits. This therefore emphasizes the need for pre-retirement counselling for workers.

Pre-retirement counselling is the counselling services made available to an employee to get him or her acquainted with the requirements needs for a comfortable retirement. It is also aimed at helping workers to plan for their retirement when still engaged. According to Akinde (1993:40), pre-retirement counselling is the provision of "comprehensive guidance and information concerning the social, emotional, financial and other aspects of retirement." The essence of pre-retirement counselling according to him is therefore to make an employee aware of his tomorrow. The fears associated with retirement may not be there if adequate planning is done with the aid of guidance counsellors. To many people, a mention of the word retirement is associated with negative feelings. Only a few view it positively, and look forward to it with zeal and enthusiasm (Grangard, 2002).

Obviously, many people enter into retirement without any personal plans or pre-retirement counselling. Employers of labour on their own part have not done much to enlighten the labour force on the need for planning for retirement. Hence, many workers enter

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into retirement as destitutes. Retirees in Nigeria today are more like beggars especially those who retire without planning. Huge bribe is required of them for their documents to be processed, and if the money ever materialised, they are expected to still give bribe before they collect that which is legitimately theirs. This is not only bad but has the tendency to discourage public servants who are still working or are about to retire. This according to Inaja (2007) explains why some workers falsify their ages and documents so that retirement will not catch up with them fast.

In the Nigerian society, some sort of review on retirement benefit was recently implemented. The Nigerian government has introduced social security scheme as seen in the current Pension Reform Act that was signed into law on 25th June 2004. In the Act, it is mandatory for employers as well as workers to make defined contribution to the scheme for benefits to the workforce in old age or retirement and to meet other contingencies prior to termination of work. Given this innovation it is blurred how employees perceive retirement, their attitude towards retirement and their preparation or planning towards it. This needs to be investigated.

II. THEORETICAL FOUNDATION: BURGESS'S ACTIVITY THEORY

This study is anchored on what is construed by Tensley and Tenstey (1987) as the most popular theory of retirement. According to this theory, individuals with a large number of roles are believed to be better equipped to cope with the loss of single role and interpersonal activity which is regarded as a key feature of successful retirement. New activities tend to compensate for roles that are lost as the individual ages, while leisure values tend to replace work values in maintaining activity level.

This theory is relevant to this study because it shows that an individual who suffers a job loss will seek to find a substitute role to keep active which is in line with what pre-retirement counselling is all about. Without activity, the human machine remains unexploited, unchallenged and deteriorates faster than it should. Broomly (1970), Bell (1975) in explaining the view of the activity theory state that activity in retirement is good because it delays mental and physical deterioration. They also agree that people who actively participate in social activities outside their work feel happy, and can function in activity till very late in life, barring inability that results from senility. They agree that social participation and interaction as a way of life is not affected by retirement. Therefore, Nigerian workers who had active social lives would continue to do so in retirement. They would likely have a more satisfactory post-retirement period. The need to understand their perception of retirement and the direction of their attitude towards same is eminent for any counselling to be effective.

III. STATEMENT OF THE PROBLEM

Retirement or termination of work signifies a period of major change in the life of public servants. Such changes are usually devastating and traumatic in the life of the retiree, especially when the person concerned did not prepare for this phase of life. The adverse psychological and socio-economic disposition identified to characterise retired civil servants due to functional discontinuation of their regular financial source of livelihood and its corresponding decline in social status cannot be overstated. Such challenges include financial insufficiency, poor feeding, dysfunctional family matters as well as psychological or behaviour disorders like depression, hypertension, identity crisis, alcoholism, loneliness, fast ageing and ill health occasioned at times by lots of good accommodation among others. (Denga. 1986; Tokurboh 1998). Some also experience loss of self-esteem due to lower status in which they find themselves on retirement from a highly exalted position they had occupied as public servants. There is need therefore to investigate employees' perception and attitude towards the phenomenon. This is with the view of carrying out or recommending comprehensive pre-retirement counselling for staff.

Hypothesis : The one and only propositions formulated to give direction to the study was:

Public servants' perception of retirement does not significantly influence their attitude towards pre-retirement counselling.

IV. METHOD AND PROCEDURE

This study adopted survey research design in carrying out the investigation. The sample for the study was made up of 1,200 public servants spread across the three senatorial districts of the State. of this number, 300 each were drawn from the North and Central Senatorial Districts while 600 were drawn from the South. A larger sample was drawn from the Southern Senatorial Districts because more public servants are found there at since it is an urban area. The age of the sample is between 55-60 years.

To collect the needed data on employees' perception and attitudes towards retirement, the researchers developed an instrument titled Public Servant Opinion Questionnaire on Retirement (PSOQR). This was on a six point scale using Likert format. The instrument was ascertained to be both valid and reliable using appropriate procedures. The researchers personally administered the instrument on the respondents and got their responses. They equally undertook the scoring and analysis of the data.

V. RESULTS

a) Hypothesis

Public servants' perception of pre-retirement counselling does not significantly influence their attitude towards pre-retirement counselling.

The independent variable in this hypothesis is public servants' perception of retirement as termination of regular salaries and remuneration; while the dependent variable is public servants' attitude to pre-retirement counselling, which had four components or

Sub-variables. Respondents in the sample were categorised into three groups based on their scores on perception of retirement.

The statistical analysis technique deployed to test this hypothesis was one-way analysis of variance (ANOVA). The hypothesis was tested on each of the four sub-variables of attitude to pre-retirement counselling. The results of the analysis are presented in Table 1 and 2 while the post hoc analysis of the difference is shown in Table 3.

Table 1 : Summary of descriptive statistics for the influence of public servants' perception of retirement on attitude to pre-retirement counselling

S/N	Counselling Sub-Variables	Group	N	Mean	Sd
i	Income and Expenditure Management	1 (Low)	412	26.14	6.18
		2 (Moderate)	340	25.81	5.12
		3 (High)	448	26.88	5.38
		Total	1200	26.32	5.61
ii	Health related issues	1 (Low)	412	27.93	4.73
		2 (Moderate)	340	26.40	5.13
		3 (High)	448	27.03	4.99
		Total	1200	27.16	4.98
iii	Management of loneliness	1 (Low)	412	23.01	7.71
		2 (Moderate)	340	23.33	7.36
		3 (High)	448	25.83	6.86
		Total	1200	24.15	7.41
iv	Change in physical environment	1 (Low)	412	22.04	6.95
		2 (Moderate)	340	23.71	6.87
		3 (High)	448	23.39	7.15
		Total	1200	23.62	7.43

Table 2 : One-way ANOVA of the influence of public servants' perception of retirement on attitude to pre-retirement counselling

S/N	Counselling sub-variables	Source of variation	SS	df	MS	F
i	Income and Expenditure Management	Between Groups	245.196	2	122.598	3.91*
		Within groups	37491.703	1197	31.321	
		Total	37736.899	1199		
ii	Health related issues	Between Groups	451.183	2	225.592	9.23*
		Within groups	29249.453	1197	24.436	
		Total	29700.637	1199		
iii	Management of loneliness	Between Groups	2031.901	2	1015.951	19.06*
		Within groups	63811.191	1197	53.309	
		Total	65843.092	1199		
iv	Change in physical Environment	Between Groups	617.984	2	308.992	5.65*
		Within groups	65521.746	1197	54.738	
		Total	66139.730	1199		

* Significant at 0.05 level; critical $F_{2,1197} = 3.00$; $N = 1200$

Table 3 : Fishers LSD test of the influence of public servants perception of retirement on their attitude toward pre-retirement counselling

Counselling Variable	Group	(n ₁ = 412)	(n ₂ =340)	(n ₃ =4 48)
Income and Expenditure Management	Low	26.14 ^a	0.33 ^b	-
	Moderate	0.80 ^c	25.81	0.74
	High	-1.94	-2.66*	-
				1.07
				26.88
		MSW	=	31.32
Health related issues	Low	27.93 ^a	1.53 ^b	0.90
	Moderate	4.22 ^{*c}	26.40	-
	High	2.67*	1.77	0.63
				27.03
				24.44
		MSW	=	24.44
Management of loneliness	Low	23.01 ^a	-0.32 ^b	-
	Moderate	0.60 ^c	23.33	2.82
	High	-5.66*	4.28*	-
				2.25
				25.83
		MSW	=	53.31
Change in physical environment	Low	22.04	-1.67	-
	Moderate	-3.08*	23.71	1.58
	High	-3.18*	0.17	0.09
				23.62
				54.74
		MSW	=	54.74

a = Group means are along the major diagonal

b = Difference between group means are above the diagonal

c = Fishers LSD test values are below the diagonal

*P < 0.05, df = 1198, critical t = 1.96.

VI. DISCUSSION OF FINDINGS

The results of the test of the proposition showed that there was a significant influence of public servants' perception of retirement on their attitude to pre-retirement counselling. This was so for all the four areas of income and expenditure management, health related issues, management of loneliness and change in physical environment. This finding is similar to some extent with that of Gustman and Steinmeier (2002) that carried out a research to demonstrate how many people are misinformed about their retirement benefits and how they behave irrationally even when their retirement reality becomes clear.

Another finding which is similar to the findings of the present study is that of Orhungur (2005) who indicated that a good number of potential retirees say they had not been adequately prepared for retirement. This according to him was manifested in the fact that

many did not own a personal car, home nor established any income yielding venture. These facts, coupled with the tradition of late commencement of payment of gratuity and pension by government had placed burden on the retirees or even potential ones.

These results also replicate those of Denga (1982) and Nmezi (2005) who asserted that most Nigerians who are faced with job loss or prospects of job loss perceive retirement as a termination of biological life. According to him, this feeling is mostly expressed by those still strong enough to engage in paid work but have little or nothing to fall back on after retirement. In the same light, Atchley (1988) stated that most people perceived retirement as a process that involves separation of people from job role (termination of active work life) which is performed for pay and the acquisition of the role of retired persons.

VII. CONCLUSION

Ageing and retirement are irrevocable occurrences in the life of individual employees whether in the Public or private sector. Their acceptances vary from one person to the other and their effect are relative to individuals. The attitude of employees towards retirement and pre-retirement counselling are hinged on their perception of retirement. Thus, it behoves that government, professional bodies and other employees of labour should carry out pre-retirement programmes (seminars and workshops) for employees prior to their retirement. In this way, they would have proper perspective of retirement, a more positive attitude towards it as well as sufficiently embrace pre-retirement counselling services.

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One must be persistent and creative in using keywords. An effective keyword search requires a strategy and planning a list of possible keywords and phrases to try.

Search engines for most searches, use Boolean searching, which is somewhat different from Internet searches. The Boolean search uses "operators," words (and, or, not, and near) that enable you to expand or narrow your affords. Tips for research paper while preparing research paper are very helpful guideline of research paper.

Choice of key words is first tool of tips to write research paper. Research paper writing is an art. A few tips for deciding as strategically as possible about keyword search:



- One should start brainstorming lists of possible keywords before even begin searching. Think about the most important concepts related to research work. Ask, "What words would a source have to include to be truly valuable in research paper?" Then consider synonyms for the important words.
- It may take the discovery of only one relevant paper to let steer in the right keyword direction because in most databases, the keywords under which a research paper is abstracted are listed with the paper.
- One should avoid outdated words.

Keywords are the key that opens a door to research work sources. Keyword searching is an art in which researcher's skills are bound to improve with experience and time.

Numerical Methods: Numerical methods used should be clear and, where appropriate, supported by references.

Acknowledgements: Please make these as concise as possible.

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References	Complete and correct format, well organized	Beside the point, Incomplete	Wrong format and structuring



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