

ORGANISATIONAL CULTURE AS A MODERATING ROLE ON FINANCIAL DISCIPLINE AND ADMINISTRATIVE HEADS OF BUSINESS EDUCATION PROGRAMME IN TERTIARY INSTITUTIONS IN RIVERS STATE

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ABSTRACT

The study determined the relationship between organizational culture as a moderating role on financial discipline of administrative heads and delivery of Business Education programme in tertiary institutions in Rivers State. The specific objectives of the study were to ascertain how dimensions of financial discipline of administrative heads correlate with measures of delivery of Business Education programme in tertiary institutions in Rivers State. The reviewed related literature x-rayed on Portfolio Theory, Positive Accounting Theory and Big Bucket Theory of Record Management. It was also found that there was a moderating effect of organizational culture on the relationship between financial discipline of administrative heads and delivery of Business Education programme in tertiary institutions in Rivers State. The study concluded that administrative heads of tertiary institutions in Rivers State who exhibit strong financial discipline can allocate funds strategically to hire qualified Business Educators, maintain state-of-the-art facilities, and invest in innovative teaching methods, all of which are essential for delivering high-quality Business Education programme. Consequently, it was recommended among others that administrators in tertiary institutions in Rivers State should utilize advanced financial management software such as expenses tracking application to monitor and report their spending in the process of providing study contents.

Keywords: Organisational Culture, Financial Discipline, Administrative Heads, Business Education Programme, Youth Employment

Introduction

The instructional delivery of Business Education programme in tertiary institutions plays a crucial role in preparing students for the competitive business environment and fostering the development of self-employable youths. In Rivers State, the effectiveness of Business Education programme is often evaluated based on several key indicators, including instructional delivery, student engagement, and the preparation of students for self-employment. Instructional delivery refers to the methods and strategies employed by educators to effectively impart business knowledge and skills to students (Eze, 2023). Effective instructional delivery is essential for ensuring that students grasp complex business concepts, which are critical for their future careers. In this context, educators must utilize a variety of teaching methods, including lectures, case studies, and practical exercises, to ensure that students are not only knowledgeable but also capable of applying what they learn in real-world scenarios (Okoro, 2023).

Students engagement is another critical measure of the effectiveness of Business Education programme. It refers to the level of interest, participation, and commitment that students exhibit towards their studies (Nwafor, 2023). High levels of students engagement are associated with better academic outcomes and a greater likelihood of students developing the skills necessary for success in the business world. In Rivers State, students engagement in Business Education programme is influenced by several factors, including the relevance of the curriculum, the quality of instructional delivery, and the availability of resources and support services (Chukwu, 2022). Engaged students are more likely to actively participate in class discussions, complete assignments, and seek out additional learning opportunities, all of which contribute to their overall success in the programme.

The preparation of self-employable youths is perhaps the most significant outcome of Business Education programme in tertiary institutions. With the high rate of youth unemployment in Nigeria, there is a growing emphasis on equipping students with the skills and knowledge necessary to create their own employment opportunities (Adebayo, 2023). Business Education programme is designed to provide students with a strong foundation in entrepreneurship, financial management, and business operations, enabling them to start and manage their own businesses upon graduation. The effectiveness of this programme in preparing self-employable youths is a key indicator of their overall success and relevance in today's job market. In Rivers State, where economic opportunities are limited, the ability of Business Education programme to produce graduates who can create jobs for themselves and others is of paramount importance (Oladipo, 2022).

Hypothesis

1. Organizational culture does not significantly moderate the relationship between financial discipline of administrative heads and delivery of Business Education programme in tertiary institutions in Rivers State.

Concept of Administrative Head

It is a good indicator of competence in financial management if a school principal has been described as financially disciplined. The decisions made by an organization's leaders regarding the acquisition of capital, the implementation of controls to keep those funds under control, the distribution of those assets wisely, and the establishment of procedures to ensure accountability are all aspects of financial management (Allis, 2014). A school's financial management program is essential. In order to accomplish organisational goals and objectives, it is necessary to plan, organise, regulate, and monitor financial resources. Nobanee and Abraham (2015) state that this is the gold standard for managing a school's finances, including but not limited to: accounting, payments, risk assessment, and the acquisition and use of funds. To rephrase, financial management involves overseeing an organization's money and assets using standard management practices (Bua & Adzongo, 2014). The proper operation of the school depends on the quality fuel and regular maintenance provided by the well-managed school budget. School growth and development might be severely stunted if budgets are not handled appropriately. If schools are serious about teaching their students to be responsible stewards of public monies, they must implement sound financial management practices. It sheds light on the problem of making sure that money meant for education really gets spent where it needs to go. The onus for overseeing the use of school funding is on the educational institution.

School districts may greatly reduce or eliminate instances of corruption and fraud via the implementation of transparent financial management techniques. According to Nyamburakimani (2014), budgetary controls allow the management team to plan for the future by putting those plans into action and monitoring activities to see if they conform to the plan. Stakeholders will be diligent in their duties when it comes to obtaining school funds, developing plans, creating budgets, putting those plans into action, and evaluating the use of those resources for school development. An organization's financial resources are crucial. It is essential for every organisation to succeed. Without funding, no group could have ever achieved its goals (Allis, 2014). The importance of financial management in improving performance and reducing exposure to financial risks cannot be overstated for institutions, corporations, organisations, and commercial entities. The efficiency of fiscal management determines the rate of expansion and improvement in the educational sector. Magak (2019) argues that the point of financial management is to ensure that money is being raised and used appropriately, both in the short and long term. Institutions of higher education use their budgets for routine operations and programs. School administrators, principals, and headmasters are accountable for creating a school budget that supports the school's goals and ensures efficient use of funds (Sharma in Magak, 2019).

Preparation of Self-Employable Youths

One definition of self-employability is the capacity to start and run one's own business or to work independently, which is especially important for young people. This idea is becoming more and more important in the modern economy, since conventional work prospects may be scarce owing to things like technology developments, shifting labour markets, and economic downturns. Equipping young people with the mentality, knowledge, and abilities to face the obstacles of entrepreneurship head-on is an important part of preparing them for self-employment (Edward, 2021). Preparing students for self-employment is one of the goals of business education. Thus, among other benefits, business education makes young people more employable. When a person actively prepares oneself for a job opening, we say that they are self-employable. Due to the economic downturn and the competitive global labour market, more and more graduates are seeking strategies to boost their chances of getting hired (MacDougall et al., 2014). But being self-employed implies working in the informal economy, starting and managing a small business to make ends meet (Chigunta et al., 2005). Artisans, crafters, and other manufacturers, as well as merchants, are all included in this broad definition of self-employment. Only lawful activities are included; illicit activities such as prostitution, smuggling, and trafficking are not (Chigunta et al., 2005).

Practically speaking, helping young people become self-employed means giving them the tools they need to launch and manage their own companies. This training goes above and beyond what is typically taught in schools to encourage initiative, creativity, and independence. Here, business education is crucial, as it equips students with the knowledge and abilities they need to find work after graduation. Policy drivers' actions, present economic situations, and cultural inclinations determine how self-employment is expressed in different countries (Artess et al., 2017). For instance, a 2017 study by Jackson and Wilton that surveyed 480 undergraduates majoring in business at universities in the United Kingdom and Australia found that young people, on average, require abilities that may help them become self-employed in order to find jobs. There are three pillars upon which self-employment rests, according to Yamamoto and Alverson (2015): (1) individual traits (such as motivation), (2) support (such as financial resources), and (3) accountability systems with dynamic interrelationships. According to studies, being good at networking makes it easier to find a job (Batistic & Tymon, 2017). Before entering the profession, many young entrepreneurs have gaps in their knowledge and skills, which may be filled via preparation. According to the data, young people who are self-employed have serious problems with things like time management and dispute resolution. They may improve their prospects of long-term survival by filling these gaps through an organised training program and gaining the skills to handle any problems that may arise in their enterprises.

Equipping young people with the mentality, knowledge, and abilities to generate their own work prospects, usually through freelancing or entrepreneurship, is another way to prepare them to be self-employed. In order to greatly improve their entrepreneurial competency, self-employable teenagers must prepare. It is common for young people to start their own businesses without having the experience or education to run them successfully. In order to help these young people succeed as entrepreneurs, it is important to provide them with training and preparation in areas like business planning, risk management, and communication (Batistic & Tymon, 2017). Micro and small businesses have a better chance of survival when they are well-prepared. According to research, small firms that are well-prepared from the get-go have a higher chance of succeeding in highly competitive marketplaces. Investing in training programs that target specific business context abilities can help young people who are self-employed become more productive and sustainable in the long run.

Organizational Culture as a Moderator between Financial Discipline of Administrative heads and Instructional Delivery of Business Education Programme

The impact of fiscal restraint on program execution can be magnified in organisations with culture that is conducive to it (e.g., creative and cooperative). Administrative heads may have more success

implementing their financial objectives if, for example, they are fiscally strict but also foster an encouraging environment that promotes collaboration among faculty and staff. Better results in the delivery of business education may result from this synergy. According to Pettigrew et al. (2019), financial discipline can have a greater effect in an environment that values openness, cooperation, and new ideas. The implementation of the Business Education curriculum, for instance, may be enhanced, and students' results can increase, if school administrators not only effectively manage resources but also cultivate an atmosphere of collaboration and collective accountability. Even with strict financial management, poor program delivery might result from an organization-wide lack of flexibility, openness to new ideas, and communication. Here, cultural differences could stand in the way of advancement.

Culture in the workplace is a potent factor that influences how people behave, how they communicate, what decisions are made, and how the company handles change. It follows that an organization's culture is the bedrock upon which the adoption of financial discipline to improve service delivery and performance rests. This is due to the fact that cultural factors endow organisations with a feeling of self and establish the manner in which 'things are done around here' via the language, rituals, beliefs, stories, and meanings that are intrinsic to the organisation. What makes up an organization's culture are its strengths and the things that have worked for it in the past. When people have been with an organisation for a while, they tend to accept certain procedures without question. Legends about the company are among the initial things a new hire learns. According to Ashford and Northcraft (2012), an organization's value statement should outline the fundamental values and ethics that the business will always uphold. They both motivate workers to give their all and limit what they can do. In order to develop a great culture at an organisation, it is vital to have strong, clearly-articulated values that represent the goals of the company for proper conduct in the workplace. A company's fundamental principles are its organisational values. A second important function of norms is to direct people's attention and solicitation towards actions and information that are likely to be appreciated and helpful within the framework of their organisation.

The Big Bucket Theory of Record Management By US National Archives and Records Administration (NARA) in 2003

Additionally, the Big Bucket Theory of Records Management is utilised in this study. Consolidating paper and electronic material into broad categories, or buckets, was initially suggested in 2003 by the U.S. National Archives and Records Administration (NARA). It was originally called flexible scheduling. Instead of using a long checklist, workers organise their records according to a few categories. For the sake of clarity and legal compliance, these categories could be based on time periods, company roles, legal and regulatory classifications, or anything else that makes sense to the company. Theoretically, the huge bucket method ought to considerably streamline record retention, leading to better compliance from staff and less chance of files being mishandled. In actuality, it frequently accomplishes just that. Large containers, however, do have their own set of factors to think about. Overly generalised categories pose a threat to both record accessibility and storage capacity. A document's retention period is equal to the length of the longest retention schedule within its own category. Because of this, certain documents could be preserved for a very long period after they would have otherwise been disposed of.

The greatest piece of advise for employing big buckets is to pick the categories properly, which is an implication of the Big Bucket Theory of Record Management to the current study. Distinguishing files related to specific events, regulatory actions, or legal proceedings from regular records is important. Files and documents that are relevant to the same company operations or need the same services or products can be stored together in a single bucket. The best way to establish sensible and easy-to-use bucket categories is to get the individuals who deal with these records every day involved. To ease the transition from extensive lists to huge buckets, several businesses have adopted a "little bucket" strategy, which involves merging fewer retention categories into more

manageable ones. While not as straightforward as the more comprehensive approach, this simplifies record management for staff.

Methodology

The correlational research design was adopted for the study. The population of the study consisted of seventy-eight (78) Business Educators and Deans of Faculty of Education in four (4) tertiary institutions offering Business Education Programme in Rivers State. Information regarding the study population were obtained from the Heads of Department (HODs) of Business Education across the institutions. The study did not use any sampling methods; rather, it included participation from all 78 business educators and deans in the population. Therefore, the research was a census, which is a type of research method that is recognised to be one in which the full population is employed rather than taking a sample from it. Structured questionnaire were used as instrument for the collection of primary data. Utilising the Pearson Product Moment Correlation Coefficient, which was made possible by the Statistical Package for Social Sciences (SPSS) Version 26.0, the evaluation of research themes and the testing of hypotheses were carried out.

Results

Hypothesis 1: Organizational culture does not significantly moderate the relationship between financial discipline of administrative heads and delivery of Business Education programme in tertiary institutions in Rivers State.

Table 1: Partial Correlations of Organizational Culture as a moderator between Financial Discipline of Administrative Heads and Delivery of Business Education Programme

Control Variables		Financial Discipline of Administrative Heads	Delivery of Business Education Programme	Organizational Culture
	Correlation	1.000	0.688**	0.516**
	Significance (2-tailed)	.000	.000	.000
	Df	0	69	69
	Correlation	0.688**	1.000	0.516**
	Significance (2-tailed)	.000	.000	.000
	Df	69	0	69
	Correlation	0.516**	0.688**	1.000
	Significance (2-tailed)	.000	.000	.000
	Df	69	69	0
Organizational Culture	Correlation	1.000	0.688**	
	Significance (2-tailed)	.000	.000	
	Df	0	71	
	Correlation	0.688**	1.000	
	Significance (2-tailed)	.000	.000	
	Df	69	0	

a. Cells contain zero-order (Pearson) correlations.

Source: Field Survey, 2025.

Table 1 above shows r value of 0.668 at a significant level of 0.00 which indicates a high effect of financial discipline of administrative heads on delivery of Business Education programme without

the moderating impact of organizational culture. With the introduction of the moderating or controlling factor (organizational culture), the correlation value reduced to 0.516 at 0.005 level. This indicates that organizational culture only moderates the relationship between financial discipline of administrative heads and delivery of Business Education programme in tertiary institutions in Rivers State to a moderate rate.

Organizational Culture as a Moderator between Financial Discipline of Administrative Heads and Delivery of Business Education Programme

The test of hypothesis ten revealed that organizational culture significantly moderate the relationship between financial discipline of administrative heads and delivery of Business Education programme in tertiary institutions in Rivers State. When organizational culture is supportive (e.g., collaborative and innovative), it can amplify the effects of financial discipline on program delivery. Administrative heads may have more success implementing their financial objectives if, for example, they are fiscally strict but also foster an encouraging environment that promotes collaboration among faculty and staff. Better results in the delivery of Business Education might result from this synergy. According to Pettigrew et al. (2019), financial discipline can have a greater effect in an environment that values openness, cooperation, and new ideas. The implementation of the Business Education curriculum, for instance, may be enhanced, and students' results can increase, if school administrators not only effectively manage resources but also cultivate an atmosphere of collaboration and collective accountability. Even with strict financial management, poor program delivery might result from an organization-wide lack of flexibility, openness to new ideas, and communication. Here, cultural differences could stand in the way of advancement.

Culture in the workplace is a potent factor that influences how people behave, how they communicate, what decisions are made, and how the company handles change. It follows that an organization's culture is the bedrock upon which the adoption of financial discipline to improve service delivery and performance rests. This is due to the fact that cultural factors endow organisations with a feeling of self and establish the manner in which 'things are done around here' via the language, rituals, beliefs, stories, and meanings that are intrinsic to the organisation. What makes up an organization's culture are its strengths and the things that have worked for it in the past. When people have been with an organisation for a while, they tend to accept certain procedures without question. Legends about the company are among the initial things a new hire learns. For example, according to Ashford and Northcraft (2012), organisational value lays forth the fundamental principles or ethics that the firm will always follow. They both motivate workers to give their all and limit what they can do. In order to develop a great culture at an organisation, it is vital to have strong, clearly-articulated values that represent the goals of the company for proper conduct in the workplace. A company's fundamental principles are its organisational values. A second important function of norms is to direct people's attention and inquiry towards the actions and data that are most likely to be appreciated and utilised in a given work setting.

Conclusion

Based on the analyses and discussion of findings, the study concluded that there is a significant positive relationship between financial discipline of administrative heads and delivery of business education programme in tertiary institutions in Rivers State. Also, it was found that organizational culture significantly moderates the relationship between financial discipline of administrative heads and delivery of business education programme in tertiary institutions in Rivers State. Administrative heads of tertiary institutions in Rivers State who exhibit strong financial discipline can allocate funds strategically to hire qualified business educators, maintain state-of-the-art facilities, and invest in innovative teaching methods, all of which are essential for delivering high-quality business education programme.

Recommendations

Based on the findings, the following recommendations were made:

1. Administrators in tertiary institutions in Rivers State should transition from manual to digital record-keeping systems to enhance efficiency, reduce errors, and improve accessibility of academic and financial records.
2. Administrators in tertiary institutions in Rivers State should receive regular training on modern records-keeping practices, including compliance with data protection regulations.
3. Administrators in tertiary institutions in Rivers State should develop clear policies and guidelines on record management to ensure consistency and uniformity across departments.
4. Administrators in tertiary institutions in Rivers State should implement culture that establishes clear financial policies and ethical standards to ensure that administrative heads practice sound financial discipline, reducing misuse of funds and improving resource allocation for business education programmes.

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