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APPRAISAL OF THE ADOPTION OF COST MANAGEMENT TECHNIQUES IN SELECTED NIGERIAN MANUFACTURING COMPANIES

Abstract: The business world and the operating environment of firms are becoming fiercer and more challenging by the day. As a result, firms are forced to engage in price war in the process of competing with one another and meet up with constant changes in the environment. In order to survive in an environment characterised by constant change, there is the need for effective cost management. This study therefore examines the factors influencing the adoption of contemporary strategic management tools. In order to achieve this, a cross sectional sample survey research design was adopted. A stratified sampling technique was used and the total of one hundred and fifty (150) copies of questionnaire was administered. Descriptive statistics and regression analysis were used for data analysis. The study concludes that the adoption of contemporary cost management techniques is influenced by globalisation, level of product innovation, the need for competitive pricing, failure of traditional costing system and the pressure of competition. The study recommends that since the traditional costing system cannot adequately cope with the ever changing business environment, the contemporary cost management techniques should be adopted by firms.

Keywords: cost management, costing system, costing techniques, globalisation, management accounting

Introduction

Cost management tools are essential to exert control over cost and to enhance financial and operational performance in different segments of an organization particularly in manufacturing. In order to exist in the global environment, manufacturing firms should be able to compete in creating

the conditions that would enable them to be competitive in the domestic and international markets (Rahman and Bullock, 2005). Accordingly, all manufacturing firms seek to adopt and implement a set of management practices that have been successful elsewhere and that will help them to identify improved changes in their environment and to respond proactively through continuous improvement (Rahman, 2011).

Cost management is a key factor in the survival of firms which may require innovative products at lower costs than competitors, together with ensuring the profitability of the firm. For manufacturing firms most especially, cost management is important so that the magnitude of its costs and the degree to which it is efficiently utilizing its resources can be evaluated over time. This implies that companies need to be more proactive in the manner with which costs are managed, as survival for many is dependent on their abilities to develop sophisticated cost management systems (Cooper, 1996; Slater, 2010). Sophisticated cost management tools include activity based costing, just-in-time (JIT) systems, total quality management (TQM), balanced scorecard, and target costing and value chain analysis.

The business world and operating environment is becoming fiercer and more challenging by the day. Companies are forced to engage in price war in the process of competing with one another and meet up with the constant changes in the environment. As suggested by Buckingham and Arvinder (2001), for organisations to be able to maintain product/service quality, increase sales and sustain profitability and growth, it is important to keep ahead of rival companies by approaching cost management more holistically.

Despite the acclaimed strategic role, cost management strategies and techniques effectively play as mechanism or tools firms adopt to achieve cost leadership and market place survival and dominance, firm's operational performance in recent times has not justified this claim. This, however, has been traced to the low level application of cost management strategies and techniques (Johnson and Kaplan, 1987; Fowzia and Nasrin, 2008). As with most modern managerial accounting techniques, findings have shown a wide departure from cost management techniques' expected level of usage. Most firms today still stick to the traditional methods like marginal costing, absorption costing, and the rest and anticipate market place survival and even higher profit.

Outdated characteristics of the conventional management accounting techniques and the low level adoption of strategic alternatives of modern cost management tools have been identified as the cause behind the competitive loss of Western business when compared with their Japanese counterparts (Monden and Sakuri, 1989; Shields, Chow, Kato and Nakagawa, 1991; McNair, Watts and Vangermeersch, 2006). Corroboratively, the findings of Fowzia and Nasrin (2008) from a research survey of seventy (70) manufacturing firms in Bangladesh showed that apart from target costing

which has a reasonably high level of adoption, the general level of adoption of cost management techniques in the manufacturing sector of Bangladesh is unacceptably low.

According to Franklin (2009), Nigeria's manufacturing firms have deteriorated at present and even beyond the rate at which they grow in the past three decades, when manufacturing still play significant roles in the Nigerian economy. This deterioration in growth and performance (financial and non-financial) has been led to throat-cutting operational cost which these firms have to deal with. This is often as a result of the inadequacies of conventional or traditional techniques such as marginal costing technique and firms' failure to adopt and apply strategic cost management techniques for improved performance (Johnson and Kaplan, 1987; Wickramasinghe and Alawattage, 2007; Fowzia and Nasrin, 2008; Rahman, 2011). Similarly, Ajibolade, Ojikutu and Arowomole (2010) noted that emerging economies including Nigeria are faced with the difficulty of improving their economic and social status while research in that direction has also attracted only very little attention.

This study therefore constitutes an effort to: i) add to the sparse literature from the developing countries in the global debate on the adoption of both traditional management accounting tools and the contemporary strategic management tools; and ii) to provide evidence on the factors influencing the adoption of contemporary strategic management tools in manufacturing sector in Nigeria. The rest of the paper is divided up into four sections covering discussions on the literature review, the method of research, results and discussion and conclusion.

Literature Review

A review of management accounting literatures revealed a harmonization on the extent of adoption and use of traditional and contemporary cost management techniques (Adelegan, 2000; Adler, Everett and Waldron, 2000; Ajibolade, 2008; Fowzia and Nasrin, 2008; Isah and Thye, 2006; Wijewardena and Zoysa, 1999). These studies conclusively found that there has been an extensive utilization of traditional techniques and low utilization of contemporary techniques. Fowzia and Nasrin (2008) from a research survey of seventy (70) manufacturing firms in Bangladesh showed that apart from target costing which has a reasonably high level of adoption, the general level of adoption of contemporary cost management techniques in the manufacturing sector of Bangladesh is unacceptably low. With focus on manufacturing companies in Nigeria, Adelegan (2001) and Ajibolade (2008) also found that usage of traditional management accounting practices is extensive but low for contemporary cost management techniques. For instance, Ajibolade (2008) found a high preference for traditional management accounting practices among companies (66.7% of management accounting system [MAS] designs that were low in sophisticated and described as traditional MAS designs). Adelegan (2001) also provided evidence that management accounting

(MA) practices were just evolving into the third phase for majority of the companies studied in Nigeria. This evidence suggested that more sophisticated and advanced systems such as contemporary cost management techniques, which use adopt approaches that examine the drivers of customer value, shareholder value and organisational innovation (stage four of the evolutionary stages of MA), were yet to be adopted.

Cost management is today used to describe the activities of managers in short-run and long-run planning and control of costs (Horngren, Datar and Foster, 2005). Wilborn (2012) defined cost management as the process by which companies control and plan the costs of doing business. Similarly cost management is defined as a proactive process of identifying causes of costs, with the objectives of managing and minimising the total costs associated with the production of products and services to customers. In literature, cost management is understood in different ways. Monden and Sakurai (1989) stated that some people think of it in terms of cost reduction and cost control activities; others think of it solely as cost control. According to Drury (2008), cost management consists of those actions that are taken by managers to reduce costs, some of which are prioritized on the basis of information extracted from the accounting system. Hence, cost management requires a deeper understanding of the cost structure of the firm and do not only focus on cost reduction, but also on cost control.

Cost management has a broad focus. Cost management includes (but is not confined to) the continuous reduction in costs. According to Barfield, Raiborn and Kinney (2002), cost management is not practiced in isolation. It is often carried out as a key part of general management strategies and their implementation. Cost management has a much broader focus than that found in traditional costing systems. It is not only concerned with how much something costs but also with the factors that drive costs, such as cycle time, quality, and process productivity (Buckingham and Arvinder, 2001; Barfield *et al.*, 2002; Hilton, Maher and Setlo 2006). Thus, Horngren *et al.* (2005) suggested that cost management requires a deep understanding of a firm's cost structure with managers been able to determine the long-run and short-run costs of activities and processes as well as the costs of goods, services, customers, suppliers, and other objects of interest. Although, the costs of activities and processes do not appear on the financial statements, knowing these costs and their underlying causes is important for companies engaging in such tasks as continuous improvement, total quality management, environmental cost management, productivity enhancement, and strategic cost management (Barfield *et al.*, 2002).

The field of cost management has gone from stagnation to intense innovation (Cooper, 1996). Worldwide competitive pressures, deregulation, growth in the service industry, and advances in information and manufacturing technology have caused many manufacturing and service industries to dramatically change the way in which they operate (Hansen and Mowen, 2002). It has been

variously observed that these changes, in turn, have prompted the development of innovative relevant cost management practices (Anand, Sahay and Saha, 2004; Buckingham and Arvir, 2001; Hansen and Mowen, 2002; Monden and Sakuri, 1989). The key factors prompting emergence of contemporary cost management approaches were pointed out by Barfield *et al.* (2002) as including global competition, advances in information technology, growth of the service industry, advances in the manufacturing environment, customer orientation, new product development, total quality management and time as a competitive element.

Similarly, Hansen and Mowen (2002) observed that free market economic policies and improved in transportation and communication system have led to a global market for manufacturing service firms. Several decades ago, firms neither knew nor cared what similar foreign firms were producing because these foreign firms were not competitors since their markets were separated by geographical distance. Now, both small and large firms are affected by the opportunities offered by global competition. Kuehn (2008) pointed out that globalization is introducing a whole new contingent of competitors, many with advantageous cost structures. This new competitive environment has increased the demand not only for more cost information but also for more accurate cost information.

Kaplan and Cooper (1998) observed that service companies are ideal candidates for cost management techniques, even more than manufacturing companies. Kaplan and Cooper (1998) argued that most of the costs in service organisations are indirect as against manufacturing companies that can trace important components (such as direct materials and direct labour) of costs to individual products. Barfield *et al.* (2002) also pointed out the increasing relevance of contemporary cost management techniques to service industries. Deregulation of many services (e.g., airlines and telecommunications in the past and utilities in the present) has increased competition in the service industry. The increased competition resulting from the deregulation of service industries has made managers in these industries more conscious of the need to have accurate cost information for planning, controlling and decision-making.

The impact of improved manufacturing technology and practices on cost management is significant as product costing systems, control systems, allocation, inventory management, cost structure, capital budgeting, variable costing, and many other accounting practices are being dumped. Emerging cost management approaches (Buckingham and Arvinder, 2001; Fowzia and Nasrin, 2001; Johnson and Kaplan, 1987). Manufacturing management approaches such as the theory of constraints and just-in-time have allowed firms to increase quality, reduce inventories, eliminate waste, and reduce costs. Automated manufacturing has produced similar outcomes (Hansen and Mowen, 2002).

According to Anand *et al* (2004) total cost management is central to sustained corporate profitability and competitiveness as the management mantra today is “conquer your costs, before they conquer you”. Hilton *et al* (2006) argued that this is because customers are continuously demanding high quality and better performance products/services and at the same time, they want the prices to fall. Barfield *et al* (2002) observed firms are concentrating on the delivery of value to the customer with the objective of establishing a competitive advantage and therefore the need for cost management systems which track information relating to a wide variety of activities important to customers (e.g., product quality, environmental performance, new product development, and delivery performance) have become exigent. Customers now count the delivery of the product or service as part of the product. Companies must compete not only in technological and manufacturing terms but also in terms of the speed of delivery and response.

Hansen and Mowen (2002) noted that managers must be able to respond quickly and decisively to changing market conditions arguing that there exist a correlation between cost and time in cost management systems. For instance, Brandon and Drtina (1997) observed that time is a crucial element in all phases of firms' value chain. Firms can reduce time to market by redesigning products and processes, by eliminating waste, and by eliminating non-value-added activities. Decreasing non-value-added time appears to go hand-in-hand with increasing quality. With quality improvements, the need for rework decreases, and the time to produce a good product decreases.

The rate of technological innovation has increased for many industries, and the life of a particular product can be quite short. A high proportion of production costs are committed during the development and design stage of new products (Anderson, 2010). The effects of product development decisions on other parts of the firm's value chain are now widely acknowledged. This recognition has produced a demand for more sophisticated cost management procedures relating to new product development—procedures such as target costing and activity-based management (Hansen and Mowen, 2002). With the adoption of sophisticated and contemporary cost management techniques, however, firms stand to benefits through proactive cost reduction programmes which impacts on the revenue streams, enhances competitiveness over the long term as well improves operational efficiency.

Methodology

A cross sectional sample survey design was adopted with the study population comprising all financial managers, cost accountants, management accountants and production/operations managers of manufacturing firms quoted on the Nigerian Stock Exchange (NSE) and also having operational head offices located in Lagos State. Out of the identified study population, a study sample size of one hundred and fifty (150) respondents was selected. Stratified sampling technique was used to

categorize sub-sectors within the manufacturing sector from which fifty (50) firms as contained in the NSE Fact Book, 2010/2011) were chosen using convenient sampling method in a manner that ensured the selected sample results in a proportional representation of each stratum in the study population. After randomly selecting a proportional number of firms from each sub-sector (stratum) three (3) respondents were randomly picked for the purpose of administering the research instruments in each of the manufacturing firms. The variables in the study were measured using a scale developed and tested for reliability. The scale constructed using a 5-point linear numerical scale were incorporated into the relevant sections of the questionnaire. A construct validity test was carried out on the data collected for testing the propositions and it resulted into a satisfactory Cronbach's Alpha coefficient of 0.762. Alpha coefficient ranges from 0 to 1. An Alpha of 0.7 or more has been indicated to be acceptable as supported by Santos (1999). The data collection instrument was self-administered and for the purpose of statistical analysis, this study adopted both descriptive and inferential statistics. The model designed for the study is given as:

$$Y = b_0 + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + b_5X_5 + b_6X_6 + e$$

Where:

Y = Adoption of strategic management techniques (ADOPT_SMT)

b_0 = Constant; $b_1, \dots, b_6$ = Coefficients

X_1 = Complexity of production procedure (PROD_COMPLEX)

X_2 = Competitive pressure (COMP_PRESSURE)

X_3 = Frequency of product innovation (PRODUCT_INNOV)

X_4 = Globalisation (GLOBAL)

X_5 = Perceived extent of competitive pricing (COMP_PRICING)

X_6 = Failure of the traditional costing system techniques (TCS_FAILURE)

e = Error term

This model is in agreement with the contingency theory perspective; an approach to the study of organizational behaviour in which explanations are given as to how contextual variables like technology, culture and the external environment influence the design and functions of organisations (Jesmin and Hui, 2012).

Results and Discussion

Result of the descriptive statistics as reported in Table 1 (as appendix) shows that all of the selected traditional cost management techniques have high usage with Budgeting having the highest mean value of 4.45 while material resource planning having the lowest mean value of 3.41. Cost Volume Profit analysis has a high mean value of 3.90; Marginal Costing has a mean score of 4.

Absorption-Based Costing Technique has a mean value of 3.80; Job-Order Costing and Process Costing, both have a mean score of 3.65 and Standard Costing showed a mean value of 4.08.

The resulting values of standard deviation revealed that the mean is a good fit and a good representation of the data as each of the eight conventional cost management techniques under consideration gave a relatively low standard deviation; except for Absorption-based Costing and Process Costing with marginally high standard deviation relatives to their various mean scores. On the other hand, it is clear from Table 2 that all the selected contemporary cost management techniques have very low level of usage based on the respondents' perception of industry-wide extent of adoption and usage of contemporary cost management techniques. The result revealed only total quality management and just-in-time inventory system have an average level of adoption with a mean score of 3.41 and 3.24 respectively. Other contemporary cost management techniques have their means below 3.0. From Table 2, Activity Based Costing, Target Costing and Theory of Constraints have mean scores of 2.98, 2.72 and 3.24 respectively. Strategic Management Accounting has a mean value of 2.69; Backflush Accounting, a mean score of 2.35; and Value Chain Analysis revealed a mean score of 2.92. Others contemporary cost management tools considered are Balanced Scorecard, Life Cycle Costing, Throughput Accounting and Process Reengineering and have mean scores of 2.75, 2.49, 2.47 and 2.67 respectively.

However, the resulting standard deviation values showed a high degree of deviation from the mean as Activity Based Costing, Target Costing, Strategic Management Accounting and Balanced Scorecard result have reasonably high standard deviation scores. This implied that the mean is mostly a good fit or good representation of the data gathered with regards to the eight (8) contemporary cost management techniques (which includes Total Quality Management, Just-In-Time Inventory System, Theory of Constraints, Backflush Accounting, Value Chain Analysis, Life Cycle Costing, Throughput Accounting and Process Reengineering) when compared with the data gathered regarding to other four (4) contemporary cost management tools considered including Activity Based Costing, Target Costing, Strategic Management Accounting and Balanced Scorecard.

To answer question two, a questionnaire item was put forward; asking the respondents whether some factors influences the strategic cost decision to adopt and implement contemporary cost management techniques rankings from 5 (Very High Extent) to 1 (Not at all).

From Table 3, factors that influence the strategic decision to implement contemporary cost management techniques are ranked in order based on the mean score generated from the analyses of data from the questionnaire survey: Globalization (ranked first with the highest mean of 3.86), Increasing and prevalent competitive pressure (ranked second with a mean of 3.80) and also having a tied rank with the need to enhance value creation function. The need to find an alternative to

traditional cost management techniques due to various inadequacies is ranked fourth (with a mean of 3.78). The degree of complexity of production process ranked fifth (with a mean of 3.75) and also causes the strategic decision to adopt and implement contemporary cost management techniques. The least ranked factor is the advent of automated manufacturing techniques (ranked 8th with a mean of 3.39).

From the Table 4, respondents' opinion on the purposes for which contemporary cost management techniques are being adopted and implemented were solicited and analysed. The analysis revealed that a major reason for adopting contemporary cost management is 'for accurate cost information on product/service' ranked as the first with the highest mean of 4.33. 'For the purpose of having improved insight into cost drivers' and 'for management control' ranked second and third with mean values of 4.31 and 4.24 respectively. The analysis revealed that one of the highest ranked purposes is 'for cost reduction or cost management', ranked fourth with a mean score of 4.16. The least ranked factors are 'for performance measurement' and 'for inventory control' with mean scores of 3.78 and 3.92 respectively.

The results in Table 5 also indicate that the adoption of contemporary cost management techniques is significantly influenced by globalisation (GLOBAL), level of product innovation (PRODUCT_INNOV), the need for competitive pricing (COMP_PRICING), failure of the traditional costing system (TCS_FAILURE) and the pressure of competition from related companies (COMP_PRESSURE). These factors are significant at $p < 0.05$. There is also evidence that these factors account for about 47% variability in the adoption of contemporary cost management techniques ($r = .687$; $R^2 = .473$). The fitness of the model can also be explained by F-ratio (F) in Table 5. According to Field (2000), a good model should have a large F-ratio > 1 . In this study, F is about 14.2, which is also significant at $p < 0.001$. Hence, conclusion can be drawn that the regression model significantly predicts adoption of contemporary cost management techniques. Furthermore, the coefficients and t-values are shown in Table 5. The probability that the t-values occurred by chance is less than 0.001. Hence, the study concluded that globalisation (GLOBAL), level of product innovation (PRODUCT_INNOV), the need for competitive pricing (COMP_PRICING), failure of the traditional costing system (TCS_FAILURE) and the pressure of competition from related companies (COMP_PRESSURE) make significant contributions ($p < 0.001$) to predicting adoption of contemporary cost management techniques.

The findings of this study are consistent with the work of Barfield et al (2002) which highlighted that global competition, advances in information technology, growth of the service industry, advances in the manufacturing environment, customer orientation and new product development are factors affecting the adoption of contemporary cost management techniques. Kuehn (2008) also noted that globalisation is a major factor to be considered in the adoption of the contemporary costing

techniques as there is a demand not only for more cost information but also for more accurate cost information.

Conclusion

Cost management refers to the activities of managers in a short-run and long-run planning and control of costs. At the inception of cost accounting concept, manufacturing organizations used traditional cost accounting techniques. Now, competition and complexity of the structure of production process of goods have become increased. Global market, international business processes, customers growing needs for high quality with low price focus managers attention to cost management. So, manufacturing organizations have to think about production at lowest possible cost. On these circumstances, traditional cost accounting techniques are not giving the fruitful result to response to the keen competition. At present, manufacturing organizations have to adopt advanced cost accounting techniques. Obviously, in agreement with existing repository of research findings, from the perception and opinion of respondents sampled, the adoption level of traditional cost management techniques is found significantly high compared to contemporary cost management techniques. Furthermore, from the findings of the study, it is crystal-clear that most influential explanatory factors which explain the adoption and implementation of contemporary cost management techniques are wall-less nature of the global market (globalization), increasingly fierce and tensely competitive operating environment and the increasing demand for high quality products by customers at the least cost possible. Based on these findings, the study strongly recommends that since the traditional costing system cannot adequately cope with the ever changing business environment, the contemporary cost management techniques should be adopted by firms.

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Table 1: Perceived Level of Adoption and Implementation of Traditional Cost Management Techniques in Manufacturing Firms in Nigeria

	N	Mean	Std. Deviation
Cost Volume Profit Analysis	102	3.90	.896
Marginal Costing Technique	102	4.14	.527
Absorption based Costing Techniques	102	3.80	1.034
Job Order Costing	102	3.65	.930
Process Costing	102	3.65	1.050
Material Resource Planning	102	3.41	.958
Budgeting	102	4.45	.698
Standard Costing	102	4.08	.841

Source: Field Survey

Table 2: Perceived Level of Adoption and Implementation of Contemporary Cost Management Techniques in Manufacturing Firms in Nigeria

	N	Mean	Std. Deviation
Activity Based Costing	102	2.98	1.134
Target Costing	102	2.72	1.117
Total Quality Management	102	3.41	.979
Just in Time Inventory System	102	3.24	1.045
Theory of Constraints	102	2.53	1.096
Strategic Management Accounting	102	2.69	1.117
Backflush Accounting	102	2.35	1.224
Value Chain Analysis	102	2.92	.930
Balanced Scorecard	102	2.75	1.140
Life Cycle Costing	102	2.49	.962
Throughput Accounting	102	2.47	.898
Process Reengineering	102	2.67	.836

Source: Field Survey

Table 3: Perceived Extents to Which Factors Influences the Strategic Decision to Adopt and Implement Contemporary Cost Management Techniques

Statements	Very High Extent	High Extent	Moderate Extent	Low Extent	Not At All	Mean Score	Std. Dev.	Rank
Complexity of production process influences the usage of contemporary cost management tools (PROD_COMPLEX)	4 (3.9%)	70 (68.6%)	26 (25.5%)	2 (1.96%)	0 (0%)	3.75	.557	5 th
Increasing and prevalent competition pressure influences the usage of contemporary cost management tools (COMP_PRESSURE)	14 (13.7%)	56 (54.9%)	30 (29.4%)	2 (1.96%)	0 (0%)	3.80	.690	2 nd
The need to develop and offer satisfactory high-quality product at a price customers want influence the usage of contemporary cost management tools (PRODUCT_INNOV)	4 (3.92%)	44 (43.1%)	54 (52.9%)	0 (0%)	0 (0%)	3.51	.576	7 th
Globalisation influences the usage of contemporary cost management tools (GLOBAL)	26 (25.5%)	44 (43.1%)	24 (23.5%)	8 (7.84%)	0 (0%)	3.86	.890	1 st
Firm's need to offer much more competitive price influences the usage of contemporary cost management tools (COMP_PRICING)	8 (7.84%)	46 (45.1%)	44 (43.1%)	2 (1.96%)	2 (1.96%)	3.55	.753	6 th
Inability of traditional costing system to capture the information needs and the need for cost information adequacy influences the usage of contemporary cost management techniques (TCS_FAILURE)	20 (19.6%)	48 (47.1%)	28 (27.5%)	4 (3.92%)	2 (1.96%)	3.78	.875	4 th

Source: Field Survey

Table 4: Perceived Purposes for Which Contemporary Cost Management techniques are Adopted and Implemented

Statements	SA F (%)	A F (%)	U F (%)	D F (%)	SD F (%)	Mean Score	Std. Dev.	Rank
For accurate cost information of product/service.	38 (37.3%)	60 (58.8%)	4 (3.92%)	0 (0%)	0 (0%)	4.33	.551	1 st
To have improved insight into cost drivers	36 (35.3%)	62 (60.8%)	4 (3.92%)	0 (0%)	0 (0%)	4.31	.545	2 nd
To have detailed information of value-added and non-value-added activities and time	42 (41.2%)	42 (41.2%)	8 (7.84%)	10 (9.8%)	0 (0%)	4.14	.934	5 th
For cost reduction or cost management	48 (47.1%)	24 (23.5%)	28 (27.5%)	2 (1.96%)	0 (0%)	4.16	.898	4 th
To gain process improvement	28 (27.5%)	46 (45.1%)	28 (27.5%)	0 (0%)	0 (0%)	4.00	.745	6 th
For inventory valuation	30 (29.4%)	30 (29.4%)	40 (39.2%)	0 (0%)	0 (0%)	3.92	.841	7 th
For management control	38 (37.3%)	52 (51%)	10 (9.8%)	2 (1.96%)	0 (0%)	4.24	.706	3 rd
For performance measurement and improvement	20 (19.6%)	50 (49%)	20 (19.6%)	12 (11.8%)	0 (0%)	3.78	.919	8 th

Source: Field Survey