

RELATIONSHIP BETWEEN BUDGETING SYSTEM AND STUDENTS' ACADEMIC ACHIEVEMENT IN COLLEGES OF EDUCATION IN NIGERIA

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Abstract

The study examined the relationship between budgetary system and students' academic achievement in colleges of education in Nigeria. The study was a correlational type of descriptive survey design. The population of the study includes 67 Colleges of Education as at the time of the study. They included 20 Federal, 38 State, 8 Private and one Army College of Education. However, only 24 colleges were selected using random sampling technique. Stratified sampling technique was also used to select 432 (63.5%) out of 680 participants for the study. Two researcher designed questionnaire tagged 'Budgeting System Questionnaire (BSQ)' and 'Students' Academic Achievement Schedules (SAAS)' were used to collect data for the study. The instruments were face and content validated by experts in Educational Management and Business Administration Departments in University of Ilorin. Spearman Correlation was used to determine the reliability coefficient of 0.74 and 0.69 for BSQ and SAAS respectively. Pearson Product Moment Correlation statistics was used to analyse the main and three operational hypotheses raised in the study at 0.05 level of significance. The result shows there was significant relationship between budgeting system and students' academic achievement in colleges of education in Nigeria. Based on the findings, it is recommended that there is the need for the institutions to improve on the various forms of budgeting system being used presently to further enhance their efficient and effectiveness.

**Keywords:** Budgeting System, Line-item Budgeting System, Zero-based Budgeting System, Planning Programming Budgeting System, Students' academic achievement.

Introduction

Educational institutions are powerful media for the development of the individual and the nation. They are established by governments at Federal, State and Local levels. Private individuals, communities and non-governmental organizations do establish educational institutions for the purpose of achieving national goals using education as a

tool. The goals of education which are spelt out in the National Policy on Education (FRN, 2004), include the:

1. inculcation of national consciousness and national unity.
2. inculcation of the right type of values and attitude for the survival of individuals and the Nigerian society.
3. training of the mind in the understanding of the world around; and
4. acquisition of appropriate skills and the development of mental, physical and social abilities and competences as equipment for the individual to live in and contribute to the development of the society (p. 8).

The attainment of these goals depends largely on the output of the nation's educational institutions. On the other hand, effective performance of the educational institutions depends on the quality of teacher training institutions. Afe (2001) aptly asserted that teacher education has contributed tremendously towards the socio-economic and political development of Nigeria in the past four decades. However, among teacher educational institutions, the role of Colleges of Education in the production of manpower needed for all round development of the country cannot be overemphasized. It is the goal of teacher education to help the old, the youth and the children in their formative ages to reach the special milieu of their destiny and contribute meaningfully to their society.

The fundamental responsibility of educational administrators is to ensure the achievement of educational goals. Ozigi (1982) stated that the goals and objectives of educational institutions could be achieved through effective administration. Components of effective administration are effective planning, staffing, controlling, motivation, budgeting, communication, decision making and evaluation. However, more than anything else, the educational institution's budget is central to the successful achievement of the goals of any educational enterprise. Educational programmes cost money that is without it, even the best conceived programme cannot function. Provision of funds to execute plan allows administrators and educators to provide instructional programmes and services to students. Therefore, administrators and educators should view the budget as a vital instrument for accomplishing the institutions' educational goals and objectives. In other words, administrators and educators should be aware of the different budgeting system and implementation strategies, in order to established and carry-out their individual school educational priorities.

The report of 1994-95 budget strategies committee of University of Illinois at Urbana Campaign, USA confirmed that the use of budgeting system enhanced the accomplishment of their university's academic goals. Feltes (2003) also testified that budgeting system is like a "philosophical stone" which when touched could lead to the successful achievement of the goals of an organized society. Studies conducted by researchers have established that budgeting system is not an automatic instruction for accomplishing institutional goals and objectives. For example, Leo-Rhyme (1999) established that without budget implementation strategies once budget plans are made, momentum may fade and activities may either not be implemented or stopped half way. Therefore, budget implementation strategies are the linking-pins to effective

organizational goals achievement. Brendis (1999) and the report of the Faculty Senate (2001-2002) on Responsibility Centre Management (RCM) established that budget implementation strategies constitutes indispensable methods of achieving educational institution's goals and objectives. The implementation strategies for achieving the goals of budget plans are many. Nevertheless, each strategy aims at ensuring that actual expenditure does not vary largely from the estimated expenditure as well as the estimated and actual revenue at any planned period.

It was against the aforementioned reasons that this study examined the relationship between budgeting system and students' academic achievement in Colleges of Education in Nigeria. The relevance of this study to educational management is predicated on the belief that the quality of input available in any educational institution is likely to determine its output. In other words, better budgeting systems employed by the administrators or principal officers of any educational setting have the tendency to generate high students' academic achievement, all things being equal.

Hansen, Otley and Vanderstede (2003) justified that budgeting system ensure a disciplined strategic approach to budget planning, development and management. It helps set programmatic direction and priorities of needs for organizations. Feltes (2003) also opined that budgeting system is the mechanism for developing the budget, which must be responsive to the goals of any organization, policies and procedures that have financial requirement and organizational structure that allows for various levels of decision making.

#### **Purpose of the Study**

The main purpose of the study was to examine how budgeting system can enhance students' academic achievement in colleges of education in Nigeria. Specifically, the purposes of the study were:

- 1) To examine the relationship between line-item budgeting system and students' academic achievement in colleges of education in Nigeria.
- 2) To determine relationship between zero-based budgeting system and students' academic achievement in colleges of education in Nigeria.
- 3) To find out the relationship between planning programming budgeting system (PPBS) and students' academic achievement in colleges of education in Nigeria.

#### **Significance of the Study**

This study was meant to be significant in view of the fact that it examined the relationship between budgeting system and students' academic achievement in Colleges of Education in Nigeria. Furthermore, it is likely to guide the educational administrators on how to effectively employ appropriate budgeting system and implementation strategies to achieve their individual college goals and objectives.

It may probably constitute a helpful resource to agencies such as Federal and State ministries of education during the annual budget preparation in the appointment and recruitment of academic staff and administrators of Colleges of Education in Nigeria.

Lastly, the study could enhance the frontier of knowledge in view of the fact that future researchers could conduct investigation on comparative relationship between budgeting system and students' academic achievement between private and public colleges of education in Nigeria.

#### **Scope and Limitation of the Study**

This study was concerned with the relationship between budgeting system and students' academic achievement in colleges of education in Nigeria. The indicators of budgeting system include line-item/incremental, zero-based, planning programming budgeting system (PPBS), centralized budgeting system, decentralized budgeting system, participative budgeting system and Responsibility Centre Management (RCM). However, this study was limited to line-item; zero-based and planning programming budgeting system (PPBS).

Furthermore, the students' academic achievement can be measured through effective learning, students' academic success in moderated final examinations, students' graduation rate etc. However, this study was limited to students' academic success in moderated final examinations for 3 years period (2012-2014).

Finally, the findings of this study should be generalized with caution due to the sample size, and the instrument used for data collection. For example, only Federal and State colleges of education were sampled, while private colleges were deliberately left out due to differences in proprietorship. In addition, the instruments used to collect data for the study were adapted from past researchers.

#### **Studies on Budgeting System and Students' Academic Achievement**

The relationship between budgeting system and students' academic achievement had been established by researchers. For example, Ferguson and Ladd (1996) observed that school administrators usually presume that, the money they allocate to purchase learning opportunities, offer incentives to researchers and otherwise underwrite activities will overtime impact on the capabilities of teachers. That these capabilities are further assumed to be the most immediate "cause" of student learning effectiveness (p. 13).

Hedges, Laine and GreenWald (1994) established that across the span of a teacher's career, accumulated capabilities are associated with allocation of funds. Furthermore, studies have also shown that, the amount of money allocated to educational "input" (such as per pupils' expenditure on administration; instructional programme and support services) are associated with the level of student academic achievement (Watts, 1995).

Bennet (1994) also observed that when there is an upward review of the bulk of operating expenditure on education (i.e allocation to pay for cost of employing school personnel, with the largest portion of those expenditure allocated to classroom teachers),

the quality of teaching and learning significantly improved. In a seminar article on educational productivity, Hanusekek (1981) indicated that after reviewing 130 studies on educational productivity, a positive relationship exist between incremental budgeting system/line-item format and students' academic achievement.

Lankford, Loeb and Wyckoff (2002) found that when a sizeable amount of money was allocated to special education programme for the disabled, the student outcome measure such as comprehension and communication were significantly positive. Plecki (2000) opined that increase in money allocated for improving teachers' quality to produce high levels of education, credentials and on training for teachers may result in increased productivity. Little (1989) reported that teachers were three times more likely to participate in school activities when there were allocations for staff training and development, research and publications.

Furthermore, a study conducted by the Education Commission of States in America (1997) found that approximately three-fourth of school money designated for professional development especially on teachers' in-service; conferences and workshops enhanced teachers' effectiveness in curricular and extra-curricular activities. Consequently, Hargreaves (1993) concluded that allocation to teachers' professional development practices were crucially linked to the improvement of student academic performance.

Cohen, McLaughing and Talbert (1993) confirmed through their study that increased expenditure on school standard and performance, increased teachers need to produce an elevated level of student outcome. Some efforts have been made to calculate the cost of money currently being devoted to the continuing education of teachers. For example, Miller, Lord and Dorney (1994) estimated that between 1.8% and 2.8% of the operating budget were expended on teachers' continuing education. The cost per regular classroom teacher ranges between \$1.755 and \$3.259. One detailed study of staff development in California conducted by Little (1989) in Oguntunde (2007) estimated that the total investment on professional development amount to about three percent of the total funding for education in that state.

Empirical studies have been conducted on the relationship between budgeting system and students' academic achievement. For example, in a study of New York school, Elmore (1997) estimated that spending on professional development amounted to about three percent of total budget. One long standing observation of the study was that in the school, more than one percent of the budget allocated to professional development increase students' academic achievement. Adelodun (2014), Omosidi and Abdulkareem (2012), Oguntunde (2007) and Feltes (2003) in their individual findings discovered that increase in budgeting allocation has a positive relationship with students' academic achievement.

In these studies reviewed, it was realized that there were gaps yet to be filled. This was because none of these studies considered budgeting system in relation to students' academic achievement, hence, the present study on relationship between

budgeting system and students' academic achievement in Colleges of Education in Nigeria.

#### **Research Hypotheses**

One main and three operational hypotheses guided the study.

#### **Main Hypothesis**

**Ho:** There is no significant relationship between budgeting system and students' academic achievement in Nigeria Colleges of Education.

#### **Operational Hypotheses**

- Ho<sub>1</sub>:** There is no significant relationship between Line-item budgeting system and students' academic achievement in Colleges of Education in Nigeria
- Ho<sub>2</sub>:** There is no significant relationship between Zero-based budgeting system and students' academic achievement in Colleges of Education in Nigeria.
- Ho<sub>3</sub>:** There is no significant relationship between Planning programming budgeting system (PPBS) and students' academic achievement in Colleges of Education in Nigeria.

#### **Methodology**

The study was basically a descriptive survey of the correlational type. Leedy (1994) in Oguntunde (2007) stated that this survey method is concerned with looking with intense accuracy at the phenomenon of the moment and describing precisely what the researcher sees, making careful record of what is observed, so as to analyse the meaning of the information.

This study examined the extent to which budgeting system is significantly related to students' academic achievement in Nigerian Colleges of Education. Consequently, budgeting system is independent variable while students' academic achievement constituted the dependent variable.

The population of the study included 67 Colleges of Education in Nigeria as at the time of the study. These included 20 Federal; 38 State; 8 Private and one Army Colleges of Education (Oguntunde, 2007). However, only 24 colleges were selected using the random sampling technique. Furthermore, stratified sampling technique was used to select 432 (63.5%) out of 680 participants for the study. These included 24 Provosts, 24 Registrars, 24 Bursars, 24 Directors of works, 24 Librarians, 120 Deans of schools and 240 (58.8%) Heads of departments.

Two questionnaires tagged "Budgeting System Questionnaire (BSQ)" and "Students' Academic Achievement Schedules (SAAS)" respectively were designed and used to collect data for the study. The "Budgeting System Questionnaire (BSQ)" consisted of 10 items of statement each on different types of budgeting system, such as line-item format, zero-based format and planning programming and budgeting system (PPBS) format. It had 3 parts, Part A was on the criteria of budgeting system, while Part

B dealt with revenue generated for 3 years period from 2012-2014. Likewise, Part C was about expenditure incurred for 3 years period, from (2012-2014).

Furthermore, Part A was a 3 point Likert type scale. It consisted of Always, Sometimes and Never. Always equals 3, Sometimes equals 2 while never equals to 1. Respondents were required to respond to the items of statement on each budgeting system as they are applicable to their colleges. Part B and C are schedules which college bursars or his delegate were to complete. In the same vein, the Students' Academic Achievement Format (SAAF) is a schedule which required information on students' academic achievement in moderated final NCE examination for a period of 3 years (from 2012-2014).

The questionnaires were face and content validated by experts in Educational Management and Business Administration, University of Ilorin. The reliability of the instrument was determined on 20 administrators and educators in Colleges of Education Oro that were excluded from the actual study. The test items were pooled and split into odd and even number items. The scores obtained from the odd and even items were correlated and the reliability of the test was determined using the Spearman Brown's method. However, the reliability coefficient of 0.74 and 0.69 for BSQ and SAAQ respectively were obtained. The copies of the questionnaires were administered on 432 participants. Inferential statistics which comprised Pearson Product Moment Correlation (known as Pearson r) was used to test the main and operational hypotheses at 0.05 level of significance.

## Results and Discussion

### Main Hypothesis

**Ho:** There is no significant relationship between budgeting system and students' academic achievement in Nigeria Colleges of Education.

**Table 1: Correlational analysis testing the relationship between Budgeting System and Students' Academic Achievement**

| Variables                      | N   | Mean  | S.D   | Df  | Cal  | Cri<br>r- value | Decision<br>r-value |
|--------------------------------|-----|-------|-------|-----|------|-----------------|---------------------|
| Budgeting System               | 432 | 41.49 | 12.06 |     |      |                 |                     |
| Students' Academic Achievement | 432 | 48.36 | 11.89 | 431 | 0.86 | 0.195           | Ho:<br>Rejected     |

Table 1, shows the test hypothesis that there is no significant relationship between budgeting system and students' academic achievement in colleges of education in Nigeria. The calculated r-value of Pearson correlation  $0.86 > 0.195$  critical r-value at 0.05

level of significance with 431 degree of freedom. The main hypothesis is therefore rejected. That is, there was significant relationship between budgeting system and students' academic achievement in colleges of education in Nigeria. The result of this study imply that budgeting system was effectively used, hence the sort of students' academic achievement in the sampled colleges of education.

The findings of this study, was at variance with the previous study of Hatefi's (1982) which revealed that administrators lack indepth knowledge of budgeting system with implementation procedure to achieve the school academic goals. The result of the present study was probably so because the administrators/officers of the respective colleges of education in Nigeria have learnt budgeting system in various institutions where they graduated. It could as well be that they knew the applications and methodologies of budgeting system through trainings, workshops, seminars etc. The students' academic achievement is the extent of students' academic success in moderated Final National Certificate in education (NCE) examination.

It is apparent that factors including the lecturers' dedication to duties, availability of instructional materials, variety of programme packages, good counselling and environment that is supportive to learning could influence the students' academic performance. However, budgeting system had played significant role in ensuring all the aforementioned factors operate in perfect order. Likewise, the administrators and principal officers are central to effective budgeting system and students' academic achievement in the colleges of education. Hence, Feltes's (2003) assertion that budgeting system is a potent means of achieving the goals of an organized society, and Leo-Rhymes's (1999) observation that implementation of the organisational goals.

#### **Operational Hypotheses**

**Ho<sub>1</sub>:** There is no significant relationship between Line-item budgeting system and students' academic achievement in Colleges of Education in Nigeria

**Table 2: Correlational analysis testing the relationship between line-item budgeting system and students' academic achievement**

| Variables                            | N   | Mean  | S.D   | Df  | Cal  | Cri<br>r- value | Decision<br>r-value |
|--------------------------------------|-----|-------|-------|-----|------|-----------------|---------------------|
| Line-item<br>Budgeting               | 432 | 24.79 | 8.69  |     |      |                 |                     |
| Students'<br>Academic<br>Achievement | 432 | 48.36 | 11.89 | 431 | 0.64 | 0.195           | Ho:<br>Rejected     |

Table 2, tested the significant relationship between line-item budgeting system and students' academic achievement in colleges of education in Nigeria. From the table, the calculated r-value of 0.64 > 0.195 critical r-value at 0.05 level of significance for 431

degree of freedom. Therefore, the hypothesis which states there is no significant relationship between line-item budgeting and students' academic achievement was rejected. This implies that there was a relationship between line-item budgeting and students' academic achievement in the sampled colleges. The result of this study corroborated Hanusekek's (1981) whose conclusion from his review of 130 studies on line-item budgeting that it was capable of enhancing the students' academic achievement in the educational institutions.

The result of this study was probably so because line-item budgeting was easy to use and understand. At a glance, a layman could see the cost of expenditure item by item and unit by unit. In view of this attribute of line-item budgeting, the administrators/officers could change any item of expenditures that are not viable.

**Ho:** There is no significant relationship between zero-based budgeting system and students' academic achievement in Colleges of Education in Nigeria

**Table 3: Correlational analysis testing the relationship between zero-based budgeting system and students' academic achievement**

| Variables                            | N   | Mean  | S.D   | Df  | Cal  | Cri<br>r-value | Decision<br>r-value |
|--------------------------------------|-----|-------|-------|-----|------|----------------|---------------------|
| Zero-based<br>System                 | 432 | 15.35 | 7.86  |     |      |                |                     |
|                                      |     |       |       | 431 | 0.57 | 0.195          | Ho:                 |
| Students'<br>Academic<br>Achievement | 432 | 48.36 | 11.89 |     |      |                | Rejected            |

Table 3 shows the result of correlational analysis testing the relationship between zero-based budgeting system and students' academic achievement in colleges of education in Nigeria. The calculated r-value of 0.57 > 0.195 critical r-value at 0.05 level of significance for 431 degree of freedom. Therefore, the hypothesis was rejected. In order words, significant relationship existed between zero-based budgeting system and students' academic achievement in the sampled colleges of education. The result of this study supported the earlier submission of Hatefi (1982) that zero-based budgeting had improved the quality of management and educational programmes of the educational institutions in the United State of America.

The result of this study was probably so because, zero-based budgeting system is similar in approach to planning programming and budgeting system (PPBS). May be the administrators and principal officers had systematically analyzed and ranked their activities and programmes according to the degree of influence they could have had on the students' academic performance. It could as well be that, the administrators had

identified their needs, defined the expected results, defined the resources that were used, defined the economics or efficiency of the resources and evaluated the alternatives.

The reasons for the results of this study cannot be over emphasized for example Ali and Caleb (1992) have established that zero-based budgeting help to do more effective job with the available revenue. Therefore, the result of this study was probably because the administrators exploited the benefits of zero-based budgeting to the maximum level.

**H<sub>03</sub>:** There is no significant relationship between planning programming budgeting system (PPBS) and students' academic achievement in Colleges of Education in Nigeria

**Table 4: Correlational analysis testing the relationship between planning programming budgeting system (PPBS) and students' academic achievement**

| Variables                                      | N   | Mean  | S.D   | Df  | Cal  | Cri<br>r- value | Decision<br>r-value |
|------------------------------------------------|-----|-------|-------|-----|------|-----------------|---------------------|
| Planning<br>Programming<br>Budgeting<br>System | 432 | 11.99 | 6.28  |     |      |                 |                     |
| Students'<br>Academic<br>Achievement           | 432 | 48.36 | 11.89 | 431 | 0.65 | 0.195           | Ho:<br>Rejected     |

Table 4, indicates the result of correlational analysis testing the relationship between planning programming budgeting system (PPBS) and students' academic achievement in colleges of education in Nigeria. The calculated r-value of 0.65 > 0.195 critical r-value at 0.05 level of significance for 431 degree of freedom. Thus, the hypothesis which states there is no significant relationship between planning programming budgeting system (PPBS) and students' academic achievement was rejected. It can be inferred that planning programming budgeting system (PPBS) had positive significant influence on students' academic achievement.

The characteristics of planning programming budgeting system (PPBS) are not farfetched. Planning programming budgeting system (PPBS) presents the budget request in terms of programme packages. That is in PPBS, the benefits and costs of all alternative programmes must be clearly stated, before the administrators and officers could take final decision. Therefore, PPBS affords the administrators and officers the opportunity to compare between the cost of funding, and the work to be performed. It is a systematic method of developing a fiscal budget, based on the organisational objectives, policies and the resources that are available. Furthermore, PPBS is a budgeting system that request for not just the approved year, but years into the future.

Consequently, the result of this study was so probably because the administrators and officers of the sampled colleges of education were familiar with the above benefits of PPBS, hence the reason for its adoption. This stand; support the opinion of Davies (2003) that planning programming budgeting system (PPBS) surpasses other budgeting system because it is for both futuristic and the present. This perception agreed with Robert's (2002) in Oguntunde (2007) description that PPBS is a strategic planning, a management control and operational control format.

#### **Conclusion**

Based on the findings of this study, the following conclusions are made;

1. Budgeting system was identified as a significant variable determining students' academic achievement.
2. Line-item budgeting system was found to significantly determine students' academic achievement.
3. Zero-based budgeting system (ZBB) also found to significantly assisted students' academic achievement.
4. Planning Programming Budgeting System (PPBS) was found to have positive significant relationship with students' academic achievement.

#### **Recommendations**

The following recommendations were made in line with the findings of this study:

1. There is the need for the institutions to improve on the various forms of budgeting system being used presently to further enhance their efficiencies and effectiveness.
2. Line-item budgeting system shows item on which money is spent but nothing about what institution wishes to achieve through the spending of the money, that is, the relationship between inputs and achievements are not established. However, efforts should be improved upon how it allows central control over inputs or money before they are used. In other to enhance uniformity, comprehensive and exact of the money budgeted for in a particular year.
3. Since priority programmes can be reduced, programmes effectiveness can dramatically improved in Zero-based Budgeting system, while high impact programme can also obtain increased funding by shifting resources within an institution.
4. Administrative bottleneck involved in the used of PPBS needs to be minimized. This is because in PPBS decisions and activities flow from the policy levels to the operational levels of the organization.

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