

Impact and Performance of Public Accounts Committees in the Niger Delta States: A Study of Delta, Ondo, and Abia States House of Assembly

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ABSTRACT

This study conducted an empirical analysis of the impact and performance of public account committees in the Niger Delta States with emphasis on Delta, Edo and Abia States House of Assembly. The study aimed to achieve five objectives: (1) to understand how the PAC promotes accountability in public sector organizations, (2) to examine the relationship between the PAC and the Auditor-General in promoting accountability of public funds, (3) to assess the role of the PAC, civil society organizations (CSOs), and the PAC Tribunal in the South-South states of Nigeria in influencing the accountability of public funds in Ministries, Departments, and Agencies (MDAs) and other public institutions, (4) to identify the challenges faced by the PAC in promoting accountability, and (5) to analyze the impact of the PAC's directives and recommendations on public fund accountability. The research was conducted across the South-South states of Nigeria, using both descriptive and survey research designs. The data collected were analyzed using multiple regression. The findings of the study indicated that the quality of the PAC has a significant effect on the accountability of public funds in these states. Additionally, the timeliness of the PAC's activities also significantly influences public fund accountability. On the other hand, political influence was found to have no significant effect on the accountability of public funds. Lastly, the PAC's recommendations and appeals were shown to significantly affect the accountability of public funds in the region. The study concludes that the PAC has positively influenced the accountability of public funds, particularly through moderate follow-up of audit reports, timely discussions, and responses to audit recommendations. Despite these achievements, the study recommends that PAC members be trained in information technology to enhance their effectiveness and efficiency. Furthermore, it stresses the importance of ensuring full effectiveness of the PAC in promoting accountability by covering all aspects of expenditure and revenue auditing.

Keywords: *Accountability; Audit Institutions; Public Account Committee; Public Fund Management; Public Sector.*

Contribution/Originality: The study provides empirical evidence on PAC performance at the state level in Nigeria, using a holistic and quantitative approach. It finds that PAC effectiveness, driven by member quality, timeliness, and implementation of recommendations, improves

accountability, while political influence is not significant. Overall, it offers policy-relevant insights for strengthening public sector accountability.

1. INTRODUCTION

The Public Accounts Committee (PAC) has emerged as a critical mechanism for fostering accountability and transparency in governance, particularly in the Niger Delta States. Despite its importance, challenges persist regarding the accuracy and efficient utilization of public funds. These challenges hinder the achievement of good governance, which is characterized by adherence to the rule of law, effective resource management, service delivery, and public accountability. The PAC is a specialized legislative committee established under Sections 58 and 57 of the 1999 Constitution, tasked with examining the accounts of sums appropriated by the National and State Assemblies. In the Niger Delta States, the PAC plays a crucial role in scrutinizing public expenditures to ensure compliance with legislative appropriations and to hold public officers accountable for the funds entrusted to them.

As Azie (2002) notes, public accountability and transparency demand that those entrusted with public resources are answerable to stakeholders and ensure that specific programs, projects, and services meet their objectives. These principles are fundamental to effective resource management (Sokoh & Okolie, 2023). For the PAC to effectively execute its mandate, it must operate within a framework of established financial regulations, including the Nigerian Constitution, the Audit Act of 1956 (amended), and other financial control acts. Public sector accounting and auditing principles further strengthen this framework by ensuring that government activities are aligned with budgetary provisions, public resources are managed responsibly, and transactions are transparent.

In response to governance challenges, the Niger Delta States enacted the Public Finance Management Act (2011) to promote transparency, accountability, and efficiency in managing public finances. This law underscores the need for legal compliance, sound financial practices, and prudent management of state resources. However, despite such legal frameworks, the PAC's operations in the Niger Delta States face significant obstacles, including political interference, delays in audit submissions, and inadequate implementation of recommendations. The study focuses on the performance and impact of PACs in the Niger Delta States, particularly in their role as a tool for ensuring the accountability of public funds. Over the years, systemic issues such as ghost workers in ministries, inflated contract costs, loss of sensitive documents, and large-scale embezzlement have plagued public financial management in the region. These issues underscore the need for a robust PAC capable of addressing these deficiencies.

Objectives of the Study

This research aims to examine the impact and performance of Public Accounts Committees in the Niger Delta States, with specific objectives to:

1. Assess the extent to which the quality of PAC reports affects public fund accountability.
2. Evaluate the impact of PAC timeliness on the management of public funds.

3. Investigate the influence of political interference on PAC operations and effectiveness.
4. Determine the extent to which PAC recommendations and appeals influence accountability and fund management in the Niger Delta States.

Theoretical Framework

Pareto Efficiency Theory of Public Accountability

To understand the impact and performance of Public Accounts Committees (PACs) in the Niger Delta States, several economic and institutional theories provide a basis for examining accountability and transparency in the management of public funds. These theories offer insights into the mechanisms by which PACs can enhance governance and mitigate financial mismanagement.

Pareto Efficiency Theory (Pareto Optimality)

Pareto efficiency theory underscores the importance of resource allocation in public administration. It posits that public resources should be managed in a way that improves one sector without worsening the condition of another. In the context of PAC operations in the Niger Delta States, the theory emphasizes that failure to ensure efficient resource distribution leads to public sector inefficiency. Mismanagement of funds, inflated contracts, and ghost workers, as observed in the region, represent deviations from Pareto efficiency and signify public sector failure.

Public/Economic Choice Theory

The public choice theory, introduced by Stigler (1971) and expanded by Gary Becker, integrates economic tools into political science to analyze decision-making in public governance. It highlights how political actors and institutions make decisions that often prioritize individual or group interests over collective welfare. In the Niger Delta States, the theory explains how political interference in PAC operations undermines accountability and transparency. It also reveals the limitations of regulations that fail to bind public officials to proper fund management practices.

Accountability and Transparency Theory

Accountability and transparency are central to good governance and effective public financial management. According to Okoh and Ohwoyibo (2009), accountability necessitates that government and its ministries, departments, and agencies (MDAs) operate in compliance with established rules and regulations. Achua (2009) adds that public agencies must account for the resources at their disposal to ensure that funds are utilized in the public interest. The application of this theory to the Niger Delta States highlights the importance of PACs in enforcing transparency and holding public officials accountable for financial mismanagement.

Agency Theory

Agency theory frames the relationship between the public (principals) and the government (agents) in managing public resources. The theory emphasizes that the government, acting as an agent, has a fiduciary duty to the public to manage resources efficiently and provide accurate accounts of their usage. In the Niger Delta States, PACs play a crucial role in ensuring that this stewardship is upheld. However, poor

implementation of PAC recommendations and the lack of enforcement mechanisms weaken the accountability process, as evidenced by frequent reports of fraud and embezzlement (Orhero & Okolie, 2023).

Institutional Theory

Institutional theory examines the role of organizations, such as PACs, in shaping governance structures and enforcing compliance with financial regulations. It highlights the significance of institutional mechanisms like the PAC, Audit Alarm Committee, and EFCC in addressing financial irregularities (Etinagbedia & Nwokolobia, 2024). In the Niger Delta States, institutional theory sheds light on the systemic challenges PACs face, including indiscipline, regulatory breaches, and a culture of impunity, which undermine their effectiveness in ensuring accountability.

The Westminster Model of Accountability

The Westminster model, originating from the United Kingdom, emphasizes external audits and ex-post financial checks conducted by parliamentary committees. It serves as a benchmark for legislative accountability in Commonwealth nations, including Nigeria. The PAC, modeled after this framework, is designed to enhance financial oversight by scrutinizing public expenditures and ensuring adherence to budgetary appropriations. However, in the Niger Delta States, the model's effectiveness is compromised by political interference and delays in audit processes.

Application of Theories to the Niger Delta Context

The prevalence of financial mismanagement in the Niger Delta States underscores the need for a robust PAC framework informed by these theories. The institutional mechanisms in place, such as PACs and other anti-corruption agencies, must address systemic challenges, including:

1. **Delays in Audit Reports:** Affecting the timeliness of PAC interventions.
2. **Political Interference:** Undermining the independence and objectivity of PACs.
3. **Non-implementation of Recommendations:** Weakening accountability and allowing financial malpractices to persist.

Conceptual Framework

The Concept of public Accountability of funds and Public Account Committee

Howard (1982) defines internal control as a comprehensive system of checks and procedures, including those related to financial transactions, established by management to ensure the orderly and lawful operation of an organization. Internal control aims to safeguard resources, maintain the accuracy and integrity of records, and ensure compliance with statutory requirements. Organizations must implement internal control mechanisms to ensure accuracy in financial reporting, prevent waste, and maintain accountability. The effectiveness of these controls depends on various internal and external factors, as well as a thorough cost-benefit analysis. However, no control system is entirely infallible; both internal and external oversight mechanisms are necessary to ensure operational efficiency (Orhero & Okolie, 2023). Agu (2004) emphasized the importance of protecting the accuracy of accounting records from their point of origin to their final processing stages.

In the South-South States of Nigeria, an effective internal control system is essential for minimizing risks of manipulation, irregularities, and fraud. A key feature of such a system is the segregation of duties, ensuring that no single individual handles an entire process. This arrangement, as Nwabueze (2000) noted, prevents fraud or significantly reduces its likelihood.

Internal Control Mechanisms and Accountability

Internal control systems in South-South States' government institutions are designed to promote efficiency, ensure orderly operations, safeguard assets, and maintain reliable financial records. These systems include provisions for:

1. Reviewing annual budget estimates prepared by departmental heads.
2. Collating financial data under the supervision of the Heads of Accounts.
3. Submitting and amending draft budget estimates for approval by the respective ministries.

Section 1-12 of the Revised Financial Memoranda underscores the Finance Department's responsibility to safeguard public funds, whether in cash or in state treasury accounts. These measures contribute to the effective and accountable management of public resources.

Public Financial Management and Accountability

Public financial management (PFM) refers to the framework of rules, guidelines, systems, and mechanisms employed by governments to mobilize resources, allocate public funds, manage expenditures, and account for financial activities. PFM encompasses a broad range of activities beyond standard financial management, structured around a six-phase cycle:

Legal and regulatory framework formulation.

1. Resource mobilization.
2. Budget preparation.
3. Budget execution.
4. Financial accounting and reporting.
5. External audit and evaluation.



Source: The PFM cycle and the key factors

Empirical Review

Pere et al. (2015) conducted a study to investigate the working effect of open Account members on open Nigeria responsibility. The primary objective of the study is to examine the reasons and complex environment in which the growing line of work is being conducted on inadequate administration of public funds. The work has two aims. To look at the association between open Account members on open responsibility and the effect of open Account members on clarity and Nigeria responsibility.

Premchand (1999), investigated in his study capacity to achieve full accountability in the public sector has been and continue to be insufficient, halfly as a result of the pattern of responsibility and maybe as a result of the wide span of objective and related apart joined to responsibility. The methodology adopted in his study was a descriptive survey, which involved administering questionnaires that provided primary data for the study. The analyses and estimation of data were done by the single regression method of analysis. His findings established a strong relationship between PAC and responsibility of open money in the open region. Ackerman (2005), in his study, investigated social responsibility in the open region: A meaningful explanation. His study wants to clear one area of the expanding writing on civic dedication: nation function in enhancing authority responsibility – a mechanism rising being refer as “social accountability”.

Onuorah et al. (2012) undertook a study to assess the administration of open money in conditions of little of how open officers offer responsibility statements of their work. The work applied the post-ex factors work pattern. Writing information si applied from the Nigerian Central Bank Statistical substance for the period 1961-2008 for authority money, continuous expenses, and capital expenses. The information gathered for the work from the substance was evaluated by applying the normal minimum square; software Excel aided them to convert the alteration into a changes comfortable for examination.

Ojoakor (2009), in his study Nigerian Socio-Political Development: Issues and Problems concluded and recommends that there is no meaningful development can take put in any society absence principle open official who can be responsible for their deeds, behaviors and for the materials on their protection every whereas in the office and prolong after they have left the place. A want has been created in this study on responsibility issues as a pre-situation or determining mechanism in the expansion and improvement of a nation-state such as Nigeria, while pertinent factors militating against accountability and financial management surrounding corruption were discussed. A nation's improvement and expanding ability are assessed by the capability of its open officer's state of responsibility. Kaduna South local government was chosen due to its grassroots level of government for the people. Government at this level and all levels is often characterized by mismanagement, inefficient and ineffective use of scarce resources and frequent reported cases of large scale impropriety, malpractices and fraud. Data gathered through the use of questionnaires was analyzed using multiple regression analysis. Ojoakor equally maintained the same position in his study that even though the impediments to accountability in public fund management play a dominant role in

an organizational setting, he argues that several forces act as impediment to responsibility and clearness in fund management in the Nigeria open service region which include corruption, tribalism, etc.

Okoh et al. (2009), in their study of public financial accountability, opined that responsibility shows the requirement for authority and its members to function properly in respect of their rules of land. They maintained that a massive reason is being attributed to the requirement to be extra responsible for the likely vast quantity of investment in materials and the force of authority, which enforces managerial and political power over decisions and the area of government spending. Explanatory and pointed statistics were applied to evaluate the information for this work. The explanatory statistics are usually applied for evaluating and knowing of nay cure of number information, which do not use universalization, whereas the point statistics are applied to make universalization, though and calculated about the collected information (Baridam, 2007). In this work, a two-stage least square estimation has been accepted, t – examined statistical apparatus, and depression were balanced applied to examine the proposition articulated in this work.

Kenneth Enoch Okpala (2013) undertook a study of public account members and the role of Nigeria: a structural construct on deepening sand. The objective of this work was to assess the proper role of the member and to state the important monetary abuse and excess of the national Nigeria mateirlas open region. The number of this work consists of gathering national, MDs, and a wide range of 150 workers appointed at random. An organized questionnaire was applied by the researcher to elicit responses, and 128 valid data was analyzed. The “Z” distribution was used as the parametric test statistic.

Emenyonu (2007), explores the Public Accounts Committee oversight function and agrees with Kenneth Enoch Okpala that the authority of executing the AG document is vested in the State and National Assemblies via PAC. Newly certain of his observation includes extra invoicing, non-removal of cash expenses, inadequate inside check supervisor, payment for work not carried out or poorly executed, contract rise, and shameless violation of financial regulations (Etinagbedia & Okolie, 2024).

Stanpenhurst et al (2005) explore the Public Accounts Committee's success and identify factors affecting its performance. This study was based on data gathered by Bank World International (WBI) in 2002, where a survey questionnaire was administered to 51 Commonwealth countries. The WBI study observed that the availability of information and non- partisan were critical success factors of the public account committee, as ascribed by McGee. The survey also resulted in the finding that two other factors were equally important, including the institutional design of PAC and the PAC's operational model. The study observed that the extent of institutionalization and the nature of powers and mandate of a PAC directly contribute to its effectiveness. The results of the survey reached the conclusion that the greater focus of PACs on the government's financial activity and accountability was more important than the assessment of the content of government's policies.

Haslida Abu Hasan (2013), undertook a study from a work on open activities

evaluation reign in a select group of countries. The objectives of the study were on open trust and trust in the authority member and its effect on the meaning of participating and managing public resources. The work accepted a paradigm which enable for mix process in information gathering. The replies were 22 native powers and concentrated on the work focused on the region of monetary responsibility and checks. Utilizing the 22-case method report, displayed examination outcome, yearly accounts questionnaires, and assessment were gathered, kept, and analyzed.

Hood (2006), in a similar study, thought that clearness looks to have set up certain types of religious quasi-power as rules of contemporary ruling. Rising clarity, as assessed by a certain index, may be massive in actuality as a result of the space between normal clarity and proper fund management. (Heald, 2006), the writer explained the space as clearness observation. The writer also document that a receptor able to refine, intake and apply the data is vital for proper fund management. The researcher equally writes that clarity is accepted to helpfully join activities as a result of an open-to-the-public observation job as activated. The writer documents that, thus, clearness about the functioning meaning of the mechanism ca impact behavior in unwanted ways. The writer also thought that beginning or rising clearness may have an injured impacts raher helpful apart if it is observed to create a separation. The writer describes that if clearness is helpful, it could result in the stoppage or decrease of bribery and abuse by the attacker. Open information origin for maximum clarity would result in higher cynicism and probably extended bribery if the bribery moves openly. But if trust is regularly seen, it is massively collected and simply released.

O'Neill (2006) thought that those who reason to spread must pattern their speech-action with protection, take account of the real ability and faith of their voice and must meet a span of episteme and moral rules that are comprised of right data. Only when those rules are required, clearness may then widen information by creating accessibility to a certain voice. In the happening when they are absence met, clearness amy bad messages by moving bad, probable, false faith, and lack of data. O'Neill additionally explained:

Power (2004) made a certain statement that the actual aim of certain applications of clearness is to defend the open or users, but to defend the offer and others by moving liability for injuries. Stasavage's (2006) work on the Council of Ministers of the Council of Europe discovered that calm taking of council has resulted in massive challenges of responsibility, as delegates could explain various things openly and quietly and stop the body's place on laws. Improvement of technology also contributes to improved clarity, in which numerous authority members, comprising native authority, applied the internet to spread data.

Thus, digital may create authority more clearly, but there are obstacles to it, which are the probable and probability created by electronic mechanisms, rise compound, and massive of digital authority as a result of its extent or pattern (Margett, 2006). Numerous other works discovered an association between trust in authority with sensed of freedom (Marlowe, 2004); wants for clarity and need with authority functions (Van Ryzin, Muzzio, and Immerwahr, 2004); and that civic participation is elevated in little position

than in higher ones (Oliver, 2001). Power (1997) stated that the check open has its basis in the lack of trust in modern nations, and thus, it has become vital to offer an account of individual reaction. Therefore, the facilitated rules leading from recent open administration are intended to create an authority officer responsible. Power (1997) argues that checks offer maximum responsibility, proper and standard, but stated that they help abuse; the checker would become little honour when they adjust their behavior carefully in reply to the check mechanism.

2. METHOD

The research employed both explanatory and descriptive designs. The survey approach was used to collect primary data from a focused group comprising public officials in the South-South States of Nigeria. This group included members of Ministries, Departments, and Agencies (MDAs), accountants, budget officers, civil society organizations, and auditors. The descriptive design facilitated the examination of multiple subunits, such as government officials, internal and external auditors, the Office of the Auditor General, and the South-South States Houses of Assembly, which are directly accountable to the Public Accounts Committee (PAC). Osuala (2001) emphasized that descriptive research is fundamental for examining current conditions, drawing inferences, and generalizing findings. The inclusion of multiple subunits allowed for the integration and comparison of data within a single cohesive study. The target population consisted of auditors, public officials from MDAs, accountants, civil society organization members, and PAC members in the South-South States of Nigeria. The total population for the study was 684 individuals. To achieve precision and reduce costs, the Taro Yamane formula was applied to determine the sample size, which resulted in a sample of 253 respondents. Asika (2008) noted that sampling a representative portion of a population ensures wider coverage, precision, and accuracy. Furthermore, increasing the sample size enhances the reliability of the data obtained.

Model Specification

The study adopted a multiple regression model to explore the relationship between PAC characteristics and the accountability of public funds in the South-South States public service. This mathematical model was chosen to analyze the distinctive factors that influence PAC effectiveness in ensuring public financial accountability. The model is structured to establish the interplay between the independent variables (PAC characteristics) and the dependent variable (accountability of public funds). The specified regression model can be expressed as follows:

$$APF = a + \beta_1 QPAC + \beta_2 TPAC + \beta_3 PIPAC + \beta_4 RAPAC + e$$

Where: APF = Accountability of Public Fund

QPAC = Quality of Public Account Committee

TPAC = Timeliness of Public Account Committee

PIPAC = Political Influence of Public Account Committee

RAPAC = Recommendations and Appeals of Public Account Committee

a = Intercept in each case
 $\beta_1 - \beta_4$ = is the Regression coefficient for each model
 e = error term

3. FINDINGS AND DISCUSSION

This study aimed to evaluate the role of the Public Account Committee (PAC) in enhancing accountability of public funds in the South-South States public service of Nigeria. The research covered six states: Cross River, Akwa Ibom, Rivers, Bayelsa, Edo, and Delta. The results revealed the following key findings:

1. The quality of the Public Account Committee has a significant effect on the accountability of public funds in the South-South states of Nigeria.
2. The timeliness of the Public Account Committee's activities significantly affects the accountability of public funds in the South-South states of Nigeria.
3. Political influence on the Public Account Committee does not significantly affect the accountability of public funds in the South-South states of Nigeria.

The recommendations and appeals of the Public Account Committee have a significant effect on the accountability of public funds in the South-South states of Nigeria.

4. CONCLUSION

The main objective of this study was to assess the role of the Public Account Committee in enhancing the accountability of public funds in the public service of South-South States in Nigeria. The study's findings demonstrate that the Public Accounts Committee has a positive influence on the accountability of public funds. Despite the benefits achieved by the PAC, such as improvements in audit report follow-ups, timely discussions, and responses to audit recommendations, there is room for further enhancement in the functioning of the committee. The study concludes that the Public Account Committee has a moderate impact on improving accountability in the management of public funds in the South-South States public service. Based on the findings, the following recommendations are made:

1. **Capacity Building and Technological Training:** Members of the Public Account Committee should undergo training in information technology to enhance effectiveness and efficiency. Additionally, the recruitment process for staff in the PAC should prioritize individuals skilled in information technology. Furthermore, the PAC's budget should be increased to facilitate its oversight functions.
2. **Motivational Support:** PAC members should be motivated to inspire proper accountability among public resource users. This would foster a culture of responsibility and reduce the risks of mismanagement.
3. **Public Access to Reports:** The Auditor-General's reports and PAC activities should be published on the official website and widely disseminated through media outlets and newspapers. This would increase public awareness and promote transparency.
4. **Strengthened Collaboration with Audit Institutions:** The Public Account Committee should establish a strong, mutually beneficial relationship with audit institutions. It should engage in discussions with audit bodies to ensure that comprehensive and accurate data is provided for effective oversight.
5. **Timely Implementation of Reports:** Public Account Committee reports should

be implemented promptly to avoid delays in addressing issues raised. This will help reduce the production of substandard reports and improve the overall accountability process.

6. Full Implementation of Audit Mandates: The study recommends the full enforcement of audit mandates, covering both expenditure and revenue auditing. This would help ensure greater accountability in the management of public funds in South-South States' public service.
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