Account and Financial Management Journal e-ISSN: 2456-3374

Volume 7 Issue 07 July 2022, (Page No.-2818-2830)

DOI: 10.47191/afmj/v7i7.04, Impact Factor: 6.839

© 2022, AFMJ



Morale Survey: Exploring Employees' Views for Contributory Management Advantage and Productivity Upturn in 21st Century Firms of a Developing Economy

Dr. Umo, Usen Paul

Department of Accounting, Akwa Ibom State University, Ikot Akpaden - Nigeria

ABSTRACT: Morale refers to the feeling employees have towards their jobs, fellow workers, management and the company generally. It connotes the level of cheerfulness, confidence and enthusiasm with which an employee engages in activities. Morale influences and is influenced by such factors as courage, confidence and determination. When morale is high, the spirit and confidence of an employee or group are generally good resulting in a high level of performance. When morale is low, performance is usually correspondingly poor. Researches had been carried out, workshops and seminars had also been held, but the actual cause of employees' low productivity in developing economics is not yet discovered (Nigerian business institutions inclusive). The writer is of the view that there is direct relationship between morale and employees' productivity in business organizations. This is evidenced by available accounting literature, business articles and empirical studies incorporating the words "morale and productivity" in their titles. However, much is yet to be done most especially in consideration of the economic depression many developing nations (Nigeria inclusive) are facing today and the recorded low level of employees' work morale in the business world. Hence this paper titled "Morale Survey: Exploring Employees' views for Contributory Management Advantage and Productivity Upturn in 21st Century Firms of a Developing Economy". Morale Survey serves as a conspicuous mirror through which a business institution sees itself in relation to management systems, operating plans and implementation, corporate policies and employees' reactions. It is a new insight into gaining employees' feelings about the organization and its management. Morale survey should not be undermined in recent times. The question becomes pertinent in consideration of what is going on in many developing nations (such as Nigeria) today. The productive capacity of workers and other resources in some developing economies is underutilized. The management of some firms are yet to accept fully the fact that the management of any organization consists of two key players - the management (goal-setting machine) and the employees (goal-achieving machine). They hide behind conventional theories to accuse the poor and innocent workers of indiscipline in justification of their authoritarian management. The magnitude of corruption (a dreadful canker in some economies) is alarming and has raised serious concern. The average worker is disillusioned and regresses. Work morale and productivity shall continue to suffer until the management of business institutions in developing economies recognize employees as the goal-achieving machine. Management of enterprises must cause employees to determine why they should be productive and put forth their best performance. Contributory management is employee oriented in approach. It focuses on the Human components of the enterprise with particular emphasis on the employees (the Goal-achieving machine of the Enterprise). Accordingly and from available literature, we seem to be entering into a new paradigm where new strategies must be evolved, the management systems must be harnessed, employees' morale must be high, inter-personal trust and shared feeling of confidence must be recovered, credibility and acceptance of financial plans must be restored and employees' productivity should be

KEYWORDS: Employees' Views, Developing Economy, Management

1. INTRODUCTION

Morale is the feeling employees have towards their jobs, fellow workers and the business organization (Brown & Petrello, 2013).

It refers to the level of cheerfulness, confidence and enthusiasm with which an employee engages in activities. Morale constitutes an issue in modern business discourse because it influences, and is influenced by such factors as courage, confidence and determination in the work place. When morale is high, the spirit and confidence of an employee or group are generally good, resulting in a high level of productivity. When morale is low, employees exhibit counter-productive and anti-social work behaviours, illicit acts and other dysfunctional attitudes. In such work environment, productivity is usually correspondingly poor. When managers try to boost the morale of their workers, they try to find ways to make them work more zestfully and to

perform at their maximum (Umo, 2021; Mescon & Rachman, 2011; Drucker; 2004; Hirsch & Louderback, 2007).

Morale survey is a modern fascinating insight into studying and gaining employees' feelings about their jobs, fellow workers, the management and the organization generally (Umo, 2021). It connotes attitude study. Morale survey provides a measure of employees' feelings (reactions) towards supervision, communication, working conditions, pay, employee benefits, security status, administration, confidence in management and opportunity for development, among others (Appleby, 2009; Mescon & Rachman, 2011; Bittel et al, 2006).

In a given business setting, employees are expected to exhibit work behaviours that are completely productive, professional, ethical and acceptable. Morealso, such significantly behaviours should boost participatory management and corporate goal inclination towards goal realization. The need for morale survey becomes pertinent in consideration of the manner in which many business institutions operate their management systems (especially in developing economies). The low level of employees' morale, the regressive productivity trend in business organizations, in addition to the magnitude of corruption in the business world have raised serious concern. Corruption, other illicit acts and their consequences have not only dampened employees' work morale but have ravaged the corporate scene, brought many business institutions to their knees and left some as travail of woes for investors in the last quarter of 20th century up to the 1st quarter of the 21st century. Reports show that the multinationals are not left out (Umo, 2021). In recent times, corruption constitute a major issue of discourse in the library of nations, especially the developing economies (Nigeria inclusive).

Available business management literature and empirical studies are in support of the claim that high work morale boost productivity in business organizations (Bateman & Zeithaml, 2010; Drucher, 2004; Lathan & Pinder, 2005; Umo, 2015; Umo, 1999). But in many business institutions (especially in the 21st Century Developing Economies), work morale is dampened and employees work behaviour is the opposite to that intended. Their management systems have raised questions in relation to goal setting, goal acceptance, goal internalization, goal congruence and goal achievements.

This paper describes management system as a hierarchical arrangement of the goal-setting machine and the goal achieving machine in an organizational context (Umo, 2015). The goal-settingmachine sets goal and the goal-achieving machine endeavours to ahieve the goal in order to facilitate organizational co-ordination and planning. This is feasible if the management of organizations admit the fact that high work morale and employees' contribution (consultative management) boost productivity and that, the management system comprises of two key players namely the goal-setting machine and the goal achieving machine

(Mescon & Rachman, 2011; Umo, 2021; Hirsch & Louderback, 2007).

The manner in which business institutions are operated have created the typology of management systems. This is set out in a paradigm of management systems below:

- Authoritarian management system
- Participatory management system

Authoritarian management system is otherwise known as autocratic management system. It is a management system designed in such a manner that allows monetary and economic rewards for those who meet its requirements and punishment for those who fail to meet them (Drucher, 2004). It is a carrot and stick management system (Umo, 2021). Authoritarian management system draws much from the dictates of the classical era. It is notably anchored in the works of Frederick Taylor and Adam Smith.

On the other pedal of the management system are managers who embrace the modern behavioural assumptions and related motivational theories. This is participatory management system, otherwise called humanistic management. Participatory management system is based on the practice of allowing individuals who are accountable for activities and performance under a corporate plan to participate in the decisions by which that corporate plan is established. Available business management literature and related empirical studies are in support of the claim that participatory management system relative to high work morale is a panacea: a cure of the many ills associated with traditional authoritarian management (Hopwood, 2006; Pandey, 2013; Bateman & Zeithaml, 2010; Foster & Horngren, 2008; Umo, 2015).

Whichever manner of management system is identified with a firm, morale influences productivity of all employees regardless of the position in a business organization. Participatory management system relative to high work morale will cause organizational participants (employees) to accept the corporate goals as their own and become personally committed to the control system. The influence of the corporate plan on employees' morale and productivity may be greater if the plan is not imposed but accepted. Goals will be internalized by individuals responsible for achieving them and the chances of success will be higher. The Goals Cycle concept will be secured (Umo, 2021).

Since independence, Nigeria is seen, classified and still remains an import dependent economy. Many business institutions had not achieved their productivity target/budget estimates in the 21st Century. The cost of doing business in some developing economies such as Nigeria has been unduly prohibitive in the light of the corruption menace (notably the nation's bane). Counter productive work behaviours coupled with some illicit acts in the society have posed serious challenges in the business environment. The situation is more compounded by the intractable decline in the value of naira,

insecurity of jobs, lives and property and the falling standard in the quantum and real purchasing power of consumers. These negative indices have manifested in the spate of low capacity utilization in industries, declining productivity, poor level of customer's satisfaction and regressive profitability.

The need for morale survey, innovative management system and improved productivity in the midst of the above adversities should assume a prime place in modern business discourse. The era of smooth sailing in which businesses maximized productivity, earned huge profits and declared mouth-watering dividends have gone. Morale has suffered decadence and employees in many business institutions (most especially in developing economies such as Nigeria) do not consider the work as their own but management's. No wonder, a theorist (Douglas McGregor) in his work under the framework of Theory X and Theory Y emphasized job enlargement and participatory management. According to him, participatory management is contributory (consultative) management in the context of management systems. It brings the various levels of the organization into the stream of decision making (Umo, 2015; Hopwood, 2006).

The subordinates and employees after observing the negative indices associated with management systems, the corruption climate in the business world, and the inflation trend in developing economies (for instance, Nigeria) are only ready to be productive in their work behaviours and put forth their best performance if and only if they are able to determine why they need to be productive. Little wonder therefore, that a great deal of effort has gone into ascertaining what went wrong and how to solve the identified problem(s). A lot of workshops and seminars have been held and many researches have been conducted (both locally and internationally) to consider how best to manage these business dynamics and evolve long term strategies. But much is yet to be done.

The importance of morale survey should not be undermined in any corporate setting. The feelings of employees about their jobs, the management, fellow workers and the organization must be gathered through in-depth study in order to reap the resulting benefits of contributory management. Morale survey will boost the psychological satisfaction of recognition and catapult the employees into the stream of decision making process. This will culminate in motivation, goal congruence and effort directing. It will trigger commitment to activities and ultimately steer the management system towards corporate goal realization. Admitedly, these benefits do not automatically arise from the management process, they have to be worked for. Accordingly and from available business and management literature, we seem to be entering into a new paradigm where the main concern is to evolve new strategies, harness the management system, boost employees' morale, recover interpersonal trust and shared feelings of confidence in the management systems of business organizations, redeem

corporate plan's credibility loss, secure the goals stream in business organizations, and ultimately target improved productivity.

The above review and most specifically the economic depression many developing economies (Nigeria inclusive) are facing in the 21st Century has spurred on and brought to the fore the writer's interest on this paper titled "Morale Survey: Exploring Employees' views for Innovative Management and Improved Productivity in Business Organizations of 21st Century Developing Economies".

2. MORALE

Morale refers to the feeling employees have towards their jobs, fellow workers and the business organization. It is the state of discipline and spirit in a person. It connotes the general attitude or outlook of an employee or a group towards a specific situation. Morale portrays the level of an employees' cheerfulness and confidence and the level of enthusiasm with which he or she engages in activities (Mescon & Rachman, 2011; Umo, 2021; Brown & Petrello, 2013).

Morale influences and is influenced by such factors as courage, confidence and determination. It may seriously affect both well being and performance. When morale is high, the spirit and confidence of an employee or group are generally good, resulting in high level of productivity. When morale is low, productivity is usually correspondingly poor. When managers try to boost their workers' morale, they try to find ways to make them work more restfully and to perform at their maximum capacity. Available business and management literature in addition to some empirical works are in support of the claim that high level of employees' work morale improves productivity. Conversely, if work morale is low, employees' productivity will be correspondingly poor (Hirsch & Louderback, 2007; Hopwood, 2006; Bittel et al, 2006; Drucker, 2004).

The position and role of employees in the goals cycle of any business organization should not be undermined. The employees (subordinates inclusive) remain the goal-achieving machine in the management system of an enterprise. The writer submits:

No matter how much power a changer may possess, no matter how superior he may be, it is the changee who controls the final change decision. It is the employee, even the lowest paid one who ultimately decides whether to show up for work or not

No wonder many firms (including the multinationals) suffered declining work morale, poor productivity, regressive profit trend and some even collapsed in the last quarter of 20th Century and the 1st quarter of the 21st Century (Umo, 2021)

2.1 Benefits of High work Morale

Some benefits of high work morale have been highlighted:

- a) Employees show respect and tolerance at all times for clients and fellow workers
- Employees demonstrate a high level of professional / productive work behaviours at all times whilst in the work place
- Employees respect individuals' right to privacy at all times
- d) Employees' work within company's policy and follow guidelines at all times
- Employees work as part of the larger team or family based care and follow lawful direction
- f) Employees at all times reflect a positive image of the organization in communicating with others and in their behaviour
- g) Wherever possible, employees demonstrate compassion for clients and fellow workers alike
- h) Employees support the company in implementing positive changes
- Employees offer constructive criticism of unsafe or improper work practices to fellow workers or the company where indicated.
- j) Employees demonstrate an awareness and respect for other people's workloads and offer to assist if able to do so.
- Employees support the company's "no tolerance position" on aggressive, dishonest and improper behaviour within the work environment
- 1) Employees treat others fairly, openly and honestly
- m) Employees support all rights of their fellow workers in relation to safety in the workplace
- n) Employees have the opportunity to discuss concerns in a supportive environment without fear of repercussion
- Employees support the principle of equal value for all in the workplace at all times.
- p) Where required, employees follow grievance procedures outlined in the corporate policies (Wright, 2003; Umo, 2021; Velasquez, 2011; Kofi, 1997; Kajola, 2008).

High morale is the bedrock for improved productivity. It engenders employees' motivation. A highly motivated employee will strive hard towards achieving performance goals. With adequate ability and understanding of the job, such employee will show high productivity. The writer submits:

No matter how authoritarian the institution is, it has to satisfy the ambitions and needs of its members and do so in their capacity as individuals

When work morale is low, employees' productivity will suffer. Thus, management is concerned with work morale and productivity when employees exhibit a lack of success, productivity problems and resistance to management.

3. MORALE SURVEY

Morale survey is a management strategy aimed at gaining employees' views about their jobs, the management, fellow workers and the organization generally. It is a modern fascinating insight that enables management to gather or tap useful information from employees about their feelings in the work place. It implies "Attitude Survey". Morale Survey connotes a careful study or examination of employees' opinions, views or feelings about the company's leadership, corporate plans, policies and programmes, which is usually done by asking questions. It provides measured reactions to supervision, communication, working conditions, pay, employee benefits, security status and recognition, administration, confidence in management and opportunity for development (Umo, 2021; Appleby, 2009; Lathan & Pinder, 2005).

Morale survey enhances feedback mechanism. It should be made regularly (for instance, at least annually) as the knowledge gained about any dissatisfaction enables early remedial action to be taken before employees decide to leave the firm or take any other actions that will affect the firm and its operations. Answers to questions must be secret or they may be inaccurate. The questions asked, of course, must not be biased or misleading. Persons skilled in interviewing are needed and the services of industrial psychologists may be utilized.

The importance of morale survey should not be undermined in view of the current regressive trend of employees' work morale and resulting low level of productivity in 21st Century business organizations. Morale survey serves as a mirror through which the management can see itself based on employees' reactions or views. It is an innovative management strategy that will catapult the employees into the corridors of recognition and contribution and also trigger partnership in decision making process. It ultimately boosts participatory (consultative) management. Morale survey engenders motivation and goal congruence. It promotes effort directing, productivity and corporate goal attainment. It secures the availability of feedback mechanism.

4. EMPLOYEES AND WORK BEHAVIOUR

This paper describes employees as the people that are paid to work for any business organization. They constitute the human resource which functionally serve as the goal – achieving machine in an organization (Umo, 2021; Brown & Petrello, 2013). Employees control the final change decision of business institutions. Their contributions have become critical issues in modern business discourse. To boost productivity, firms must strive to engage not only the body, but the mind and soul of every employee (Drucker, 2004; Duane, Ellen & Schultz, 2010; Umo, 2021).

From available business and management literature, employees' morale is dampened. This is evidenced by what is going on in many firms these days. Some business

institutions are characterized by counter-productive and antisocial work behaviours: the type of behaviours associated with illicit acts, deviant, unwholesome, defiant and corrupt practices in the workplace. In such organizations, there are recorded cases of employee withdrawal, absence, lateness, employee turnover, social-loafing, cyber-loafing, workplace incivility, bullying, sexual harassment, employee theft, substance abuse, employee sabotage, ineffective job performance and other dysfunctional attitudes that are inimical to work ethics (Duane, Ellen & Schultz, 2010; Umo, 2021; Pinder, 2008; Agut, Pierro & Salanova, 2005). Such business institutions practice authoritarian management system: a management system founded on traditional behavioural assumptions and related theories and relatively traced to the works of Frederick Taylor and Adam Smith in the classical era.

Some Global accounting literature and empirical studies reported the following:

- The US Department of Health and Human Services (2002) estimated the cost of accidents to business organizations to one Hundred and forty five billion dollars (\$145 billion) annually (Ulrich, 2008; Duane, Ellen & Schultz, 2010).
- ➤ When working in groups, the cost of social-loafing (reduction in employees' efforts and work output) in group tasks is estimated as twenty percent (20%). Social-loafing tends to increase with the size of the group (Pinder, 2008).
- The internet or cyber-loafing is responsible for thirty to forty percent (30%-40%) decrease in employees' performance, and was estimated to have cost US businesses five billion, three hundred million dollars (\$5.3 billion) in 1999 (Duane, Ellen & Schultz, 2010). A study of Cyber incivility also showed that higher levels of incivility are associated with higher job turnover rates (Ulrich, 2008; Agut, Pierro & Salavona, 2005).
- ➤ The costs of bullying include losses in productivity, higher absentism, higher job turnover rates and legal fines when the victims of bullying sue the company. In US, reported cases of bullying is ambiguous with rates being reported from under 3% to 37% depending on the method used to gather the incidence statistics (Bakker & Demerouti; 2007).

5. PRODUCTIVITY

Productivity is the amount of goods and services a worker produces. It is the measurement of production performance using expenditure of human effort as the yardstick. It implies a measure of the output of goods and services relative to the input labour, materials and equipment. Productivity is portrayed as the amount of goods and services produced from a given amount of resources. It is the efficiency with which resources are converted into

commodities and / or services. It connotes the rate at which goods and services are created (Bittel et al, 2006; Foster & Horngren, 2008; Brown & Petrello, 2013).

Improving productivity means getting more out of what is put in. It does not mean increasing production through the addition of resources such as time, money, materials or people. It implies doing better with what you have. Improving productivity is not working harder, it is working smarter. The writer submits:

Today's business world demands that we do more with less: fewer people, less money, less time, less space and few resources in general.

6. MANAGEMENT SYSTEMS

Management system refers to a hierarchical combination of the goal setting-machine and the goal-achieving machine (Umo, 2021; Hopwood, 2006; Hirsch & Louderback, 2007). Therefore, in the context of management system two key players are identified namely the Goal-setting machine and the Goal-achieving machine. The Goal-setting machine sets the corporate goal and the Goal-achieving machine endeavours to achieve exactly the goal in order to facilitate organizational co-ordination and planning. The Goal-setting machine is the top management of business institutions while the employees (subordinates inclusive) constitute the Goal-achieving machine.

This paper identifies two types of management systems in business organizations namely Authoritarian Management System and Participatory Management System.

6.1 Authoritarian Management System

Authoritarian Management System (also known as Autocratic Management System) is a management system that practices the downward flow approach to preparing corporate plans (Pandey, 2013; Hopwood, 2006; Drucker, 2004). It is designed in such a manner that allows monetary reward for those who meet its requirements and punishment for those who fail to meet them. Thus, the writer of this paper submits:

Authoritarian management system as a carrot and stick management system and is anchored in the tenets of the classical era pioneered by Frederick winslow Taylor and Adam Smith.

Business organizations that adopt authoritarian management system attempt to structure, control and closely supervise their employees with a strong emphasis on the implementation of corporate plans at whatever cost. Thus, autocratic corporate plans are plans prepared by firms that practice authoritarian management system and the decision maker believes that his duty is to set goals for his subordinates. This implies unilateral approach based on traditional behavioural assumptions and associated theories.

Authoritarian management system is functionally associated with imposed corporate plans, policies and programmes. These management tools are forced on the subordinates. Accordingly, the plans are dictated by top management without the full participation of the operating personnel. Resistance from subordinates and employees is inevitable because they are likely to believe that the corporate plan is not theirs but top management's. Employees' work morale is dampened. Counter-productive and anti-social work behaviours characterize such a management system.

Another area of particular concern in organizations which practice authoritarian management system is the associated financial planning process. They adopt the unilateral approach to preparing financial plans and thus, their financial plans (budgets) are autocratic (Hopwood, 2006).

Many researches have focused on the different motivational results on organizational behaviour of unilateral financial plan. One result emphasizes interdepartmental anxiety (Hirsch and Louderback, 2007). Anxiety arises when the corporate financial plan is unilaterally prepared by department; which creates the feeling that there is inequitable distribution of resources. This feeling is prevalent in an organization where the financial planning process is relatively close and secret. Such feeling will affect the motivation of subordinates as well as the middle level managers. It affects adversely the goal co-ordination between departments. The writer of this paper submits:

A department whose allocation is cut will not try to work well with that whose allocation is approved or raised. This is because the financial planning process is secret and unilateral. The affected department could not identify the grounds on which its financial plan estimate is cut and that of he other approved or raised. This affects employees' work morale adversely and will create a lot of adverse effects on company's goal realization. Departmental conflicts will increase and managers will tend to withhold useful information from peers. The managers will also be overstating their annual estimates and this is creative budgeting.

From the aforesaid, authoritarian management system is a discriminatory and unfair management system. The implication is that employees' morale will suffer. Furthermore, if already disgruntled employees learn that they are striving to attain sham goals, the effectiveness of future company's plans, real or phony, might be seriously impaired.

Another popular assumption amongst managers in business institutions that operate authoritarian management system is that the company's financial plan should be used as a club. A club implies a pressure device to increase production efficiency. The belief is that the employees themselves understand and learn about the management assumption. The implication is that, if a corporate financial plan is forced on employees, it will probably generate

resentment and ill-will rather than cooperation and improved productivity. The writer asserts:

The more pressure corporate plans, policies and programmes bring, the less the productivity. This is because the repressive nature of the company's plan makes the employee believe that the decision maker is thinking very low of him. The employee therefore becomes frustrated and regresses.

Instead of improved productivity, authoritarian management system brings informal group formation whose aim is to challenge the organization, its leadership, policies and programmes. The pressure from corporate financial plans brings increase in tension, fuels resentment and triggers fear amongst workers. This result is not even limited to the lower class employees but also found in the middle management and line supervisors. Among the line supervisors, the pressure from corporate plan might not result in unionization or formation of groups, it might create conditions negative to motivation and the achievement of general organizational goal. This is because the supervisor becomes concern only with the productivity of his department in his bid to meet the corporate plan requirements. This results in frequent interdepartmental strifes, quarrel with finance staff and a change of personality for the supervisors due to internal pressure (Umo, 2021; Hopwood, 2006).

Chris Argyris in his researches found that corporate plans were considered as pressure devices and were viewed as part of a management policy making function. Naturally enough, in such circumstances, the financial planning system has a demotivating effect (the opposite to that intended) (Umo, 2015).

6.2 Participatory Management System

Participatory management system is an humanistic management system. It is based on the practice of allowing individuals who are accountable for activities and performance under the company's plan to participate in the decisions by which that corporate plan is established (Foster & Horngren, 2008; Hopwood, 2006). It is associated with the upward and horizontal flows of forecasts, plans and information within the system. Thus, participatory management system emphasizes participatory bottom-up approach to enterprise management. It is synonymous with a system of making corporate plans in which the decision maker allows managers with responsibility over cost control to prepare their own company's plan estimates. These plan estimates are reviewed by the managers' supervisors and any questions are resolved in face-to-face meetings (Garrison, 2015; Umo, 2021). Therefore in organizations which practice participatory management system the corporate plans are self-imposed plans.

Participatory management system recognizes the human elements of the organisation. It is a management practice which we have all levels of the organization. It is anchored

on modern behavioural assumptions, related motivational theories and strategies. Such theories that speak of participatory management are the Goal-setting Theory, Need Hierarchy Theory and McGregors Theory X and Y (Bateman & Zeithaml, 2010; Umo, 2015; Hirsch and Louderback, 2007).

A high degree of participation is conducive to better morale and improved productivity. As Chris Argyris discovered, there is such thing as "Pseudo participation" (that is, participation which looks like but is not real participation). In this paper, participation implies "real participation". Real participation is a process of joint decision making by two or more parties in which the decisions have future effects on those making them (Umo, 2015).

Participatory management system is a management system for dealing with the psychological problems of employees' satisfaction, morale, motivation and productivity. The implication is that real participation can lead to high morale and improved initiative. Generally, the most successful management systems are those that permit managers with responsibility over cost control to prepare their own company's plan estimates. The plan that they prepare becomes self-imposed in nature (Garrison, 2015).

Whether a company's plan is accepted is critical to the success of a management system. Thus, the crucial problem in any management systems is the acceptance of the company's plan by the employees (the goal-achieving machine of business organizations). It is obviously of importance that the management of business institutions develop and implement their corporate plans in a manner that is acceptable to the employees (subordinates inclusive) in order to trigger positive effects. Therefore, for high morale and improved productivity, acceptance by employees concerned of their plans and of the level of performance is absolutely vital.

Participatory management system increases the probability that the subordinates and employees involved will accept the corporate goals as their own and become personally committed to the control system. It recognizes the human factors of corporate planning. Employees directly involved in certain functions will have more understanding of that function and its needs. This is because employees' morale and optimum participation are secured. Resistance from the employees will be minimized since employees are more likely to believe that the corporate plan is theirs and not management's. The influence of company's plan on morale and productivity may be greater if the plan is not imposed but accepted. Many business institutions have found the best way to gain acceptance is to have all levels of the organization participate in developing the corporate plan that affect them.

If goals are internalized by individuals responsible for making them, the chances for success are higher. Thus, participatory management system provides a challenge and sense of responsibility needed to effectively motivate employees. It enhances the accomplishment of objectives because the needs, goals and aspirations of individuals subject to the corporate plan are considered. High morale and greater initiative are often the result of a higher degree of participation.

In addition to better operation of the company, a real value of participation at all organizational levels is psychological. Researches in motivational theories such as that conducted by Tosi showed that there is a strong positive relationship between participation and job satisfaction (Drucker, 2004). It is in the organisation's best interest to attempt to meet the esteem and self actualization needs of the participants by making tasks more challenging and giving individuals greater sense of responsibility. There is evidence that participatory management system leads to increased goal acceptance and attempts to get employees ego involved, not just task involved (Mescon & Rachman, 2011). In essence, all levels of the organization work together to produce the corporate plan. Since top management is generally unfamiliar with detailed day to day cost matters, it will rely on subordinates to provide detailed company's plan.

7. EMPLOYEES' PARTICIPATION AND MANAGEMENT BY COMMITMENT

Some proponents of employees' participation give the impression that it is a magic formular which will eliminate conflict and disagreement and come pretty close to solving all of management's problems (Appleby, 2009: Hirsch & Louderback, 2007; Umo, 2015).

The writer of this paper believes and wishes to submit interalia:

- > That people yearn to participate
- ➤ That participation is a formular which can be applied by any manager regardless of his skill
- That virtually no preparation is necessary for its use
- ➤ That it can spring full-blown contributory management system and transforms industrial relations overnight
- > That participation is a useful item in the bag of managerial techniques
- That participation is a manipulative device for getting employees to do what they want and under conditions that induce the participants into thinking they have a voice in decision making.
- That employees' participation is a panacea: a cure or magic formular for dealing with the psychological ills (conflicts and disagreements) associated with the traditional authoritarian management system.

The main objective of any scheme for participation should be specified and considered important. This is concerned with sharing power to allow employees to influence decisions. This may be:

a) Specific (that is, relating to individual) – his career, promotion, remuneration, etc.

 General (that is, representing groups of employees) who are involved in decisions affecting sections of the workforce (Albers, 2001).

The main point to consider is "what is participation designed to achieve"? For instance it may be to improve the material well being of employees (such as profit sharing or bonus schemes), to improve the efficiency in production or to safeguard the position of workers.

Mutual confidence between management and employees is of paramount importance. If this is not present, it is very doubtful if this can be installed by legislation. It requires the employees to look at the needs of the organization as a whole and not to pursue sectional interests; and management to believe that participation is beneficial to the firm and the employees have a right to be consulted and kept informed. This connotes management by commitment (consultative management).

8. CORRUPTION

Corruption refers to an illegitimate exchange of resources involving the use or abuse of public or collective responsibility for private ends (that is gains, benefits, profits, privileges) (Lambsdorff, 1999). In a narrow sense, corruption is a bureaucratic behaviour that deviates from the norm or violates rules specified by a given political context, and is motivated by private gains that can be accrued from the public role (Umo, 2021).

Corruption is a complex and multifaceted phenomenon with multiple causes and effects, occurring as it takes on various forms and function in differing contents. In this paper, the organizations under consideration are business institutions (profit-driven organizations). These profit-seeking organizations arguably have greater obligations for curbing corruption.

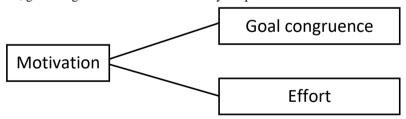
The recent debacles of many well known companies from the US companies Enron and Worldcom, to the China's GITIC and Yuanhua Group have further raised the profile of corrupt practices and the organizational repercussions.

Corrupt practices generally include bribery, fraud, extortion and favouritism. The US foreign corrupt practices Act (FCPA 1977) describes bribery as an offer, promise or gift of undue pecuniary or other advantage, whether made directly or through intermediaries to a person holding public office for that person to commit an act or refrain from acting in relation to the performance of official duties (US Department of State, 2001; Ackerman, 2001). As the primary form of corruption, bribery is the payment (in money or kind) given or taken in a corrupt relationship. Other terms for bribery include Kickbacks, red envelopes, gratuities, grease money, facilitation payment and expediting fees, kola (Umo, 2021). To most business organizations, bribery of public officials is the most prevalent form of corrupt act. The writer submits:

Corruption is a dreadful canker. This monstrous canker has terrorized the business world for years. It is a bane in the midst of business institutions and has dampened employees' work morale. It has ravaged the corporate scene and left many business organisations as travail of woes for investors.

9. GOAL CONGRUENCE AND EFFORT DIRECTING

Considered together, goal congruence and effort are really subparts of motivation.



Motivation is the desire for a selected goal (the goal-congruence aspect) combined with the resulting drive or pursuit toward that goal (the effort aspect) (Foster & Horngren, 2008). Goal congruence and effort directing are synonymous with high work morale. They are often the reinforcing aspects of employees' motivation in a corporate setting.

The primary criterion for evaluating a system is how it promotes the attainment of top management's goals in a cost-beneficial manner. The motivational effects of a system deserves particular attention because the measurement of benefits and costs is based on how the particular system under consideration motivates employees. Organisations that ignore the importance of work morale and motivation find

themselves losing super performers and retaining poor performers.

10. RELATED THEORETICAL REVIEW

This paper is relatively anchored on the following framework:

10.1 Goal setting Theory

Victor Vroom's work on Goal-setting Theory as further espoused by Drucker (2004) stressed: Goals must not only be set, but must also be achieved.

The critical step between the setting of goal and its achievement is the acceptance of the goal by the goal-

achieving machine (employees and subordinates) in the management system of business organizations (Umo, 2015).

The Goal-setting Theory as further supported by Garrison (2007) states: achieving the goals might be more important to an employee who has contributed to setting it. Participation results in the subordinates having higher estimate of the probability of achieving goals which would raise the motivation for productivity.

According to V. H. Vroom's work on Goal-setting Theory as further supported by Hirsch & Louderback (2007); if the superior recognizes the problems, provides assistance where needed, and is genuinely supportive of subordinates, they are likely to be more confident in reaching the goals.

In Victor Vroom's work on the Goal-setting Theory as further elaborated by Umo (2015); when morale is high, the spirit and confidence of an employee or group are generally good. The employees' feeling about the job, fellow workers and the organization will be positively oriented. Goals contained in the corporate plans will be internalized resulting in high level of productivity.

In their work on "Psychology and work Today", which further supports the Goal-setting Theory, Duane Ellen & Schultz (2010) emphasized: An employee with a good attitude, who exhibits professional behaviour, can help the business to succeed. But an employee with a poor disposition, who is unconcerned about the success of his employer, and who outwardly display hostility towards management, colleagues and customers can hurt the business organization. Improving productivity means getting more out of what is put in.

In Vroom's work on Goal-setting Theory, which was further elaborated by Duane, Ellen & Schultz (2010): for customers, the bottom line of satisfaction is whether they are served by a knowledgeable employee, capable of performing all functions and duties of his job.

In their further work to support Vroom's Goal-setting Theory, Stanton et al (2001) asserted that clients and customers need to be treated well if the firm expects them to stay loyal towards its brand. Better client relationships lead to increased revenues and higher profits. Customers often view the behaviour of company's employees as representative of how the business owners run their company.

The Goal-setting Theory as further espoused by Umo (2021) support the fact that productivity is effective and efficient in business organizations that practice participatory management system.

10.2 Maslow's Needs Hierarchy Theory

From the standpoint of Abraham Maslow's Needs Hierarchy Theory, participatory employees have the opportunity to satisfy needs higher than physiological, safety and social. The job enlargement that they experience provides recognition, greater self esteem status and respect of their peers.

The Need Hierarchy Theory as further elaborated by Umo (2021) stressed: Employees exhibit productive and social work behaviours in business organizations which practice participatory management system. This is because employees' work morale is heightened, motivation is raised, goal congruence and effort directing are secured towards improved productivity. He added: Indeed there is a widespread belief and belief is the appropriate term that the participation of subordinates in developing their company's plans is a panacea: a cure for all the many ills associated with authoritarian management system. He further added: Employees control the final change decision in business organisations.

10.3 Douglas McGregor's Theory X and Theory Y

Douglas McGregor built on the foundation laid by Maslow and wrote on the "Human side of the Enterprise". He affirmed that satisfied needs cannot serve as motivators. Poorly paid workers may be inclined to work harder for more money than well paid ones. Labour unions become more concerned with job security (a safety need) once their members are receiving reasonable wages (Hirsch & Louderback, 2007).

McGregor further argued that the traditional theories focus almost exclusively on the lower-order needs. People are expected to satisfy their higher-level needs away from work. It is a little wonder he comments, that managers complain that they pay their workers well and provide good job security but suffer poor productivity. Once people have acquired a high degree of job safety and a reasonable pay, they look to other things. They become more concerned about social and personal needs (the respect of their peers, their self esteem, the needs that cannot be satisfied on the job with money). Accordingly, top management must help employees and subordinate managers to achieve their personal goals in order to motivate them to act in the firm's best interest (Bittel et al, 2006).

McGregor classified his work under the framework of Theory X and Theory Y. He said that the assumption of these theories correspond to the views of some managers. Theory X assumes that most people prefer to be directed and are not interested in assuming responsibility. Such employees are also motivated by money, fringe benefits and the threat to punishments. This is the view of the authoritarian decision maker who believes that the corporate plan should be used as a pressure device (Umo, 2021). In opposition to Theory X is the Theory Y which states that people can be basically self directed and creative at work if properly motivated (Umo, 2021; Hirsch & Louderback, 2007).

Two important elements in McGregor's recommendations are job enlargement and participatory management. Participatory management is consultative

management. It triggers management by commitment because it brings various levels of the organization into the stream of decision making process.

11. A DEVELOPING ECONOMY VIEWED IN RELATIVITY

The concern of the writer is on the implications of the foregoing review to a developing economy such as Nigeria. The question becomes more pertinent in view of the serious economic depression Nigeria is facing in the 21st century. Since independence Nigeria is seen, classified and still remains an import dependent economy. The production capacity index of Nigerian workers and resources shows underutilization and this led to low productivity. Up till today, the main cause of low productivity is not yet determined. The nation needs a quick recovery and hence requires the maximum productivity of its members. This is more so in consideration of the magnitude of corruption in the Nigerian Society today.

In Nigerian business organizations, the management or decision maker believes that authoritarian management system is the answer. This view can be reinforced by what is going on in Nigerian society for sometime. The Nigerians are seen and treated as "highly indisciplined". In fact this prompted the government in 1984 to wage a whole "War against Indiscipline" (WAI) during Rtd. General Buhari's Regime (Okigbo, 1984).

The corporate plans in most Nigerian business organizations are autocratic. They can be likened to the command of the superior which is binding on the inferior whatever the belief of the subordinate. It is believed that Nigerian workers are not rational because once you intimate them on your moves and treat them as important, they feel "too big" and the productivity falls. In fact the actual cause of low productivity in Nigerian business institutions has not been really examined.

The management of business organizations however hide behind conventional theories of motivation and associated management systems to accuse the poor, innocent and hungry looking workers of indiscipline in justification of their authoritarian management system. This is traced to be a product of the Nigerian ideology. The writer submits that there is no empirical proof to show that employees in Nigerian business institutions are indisciplined.

Authoritarian management system has been one of the factors contributing to low productivity in Nigerian business organizations. The employees felt alienated in the face of such kind of management system. This is more so when Nigerian workers are aware of the huge corruption going on within and amongst the managers and accountants who impose the corporate plans, policies and programmes on them. The average Nigerian worker is disillusioned.

The Nigerian society is corrupt for considerable number of years. The purges of 1975 under Late General Murtala Mohammed Regime and that of 1984 under Rtd. General Buhari's Administration are clear indications that the magnitude of corruption in the Nigerian Society had raised serious concern (Okigbo, 1987). Corruption menace was even echoed by the deposed President Late Shehu Shagari in 1983 shortly before his corrupt regime was overthrown. He declared:

It is disturbing today to see that fraud and corruption are found in offices, business houses, banks, institutions and society generally (Ogunnika, 1984)

During his military regime in 1984 Buhari stressed: Immorality in public offices must be punished to create new incentives for national discipline (Nwankwo, 1987).

Although Nigerian leaders are engaged in suffocating ethnic controversies, they possess one characteristic and that is corruption (Kalu, 1987). On inception of office, the opening agenda of every incoming administration (military or elected) carries corruption as a nation's bane and this usually constitutes a major item for the discussants. Each administration came with promises and utmost determination to fight and eradicate corruption from the Nigerian society headlong. Sometimes the administration vowed to have zero tolerance for corruption. Yet the corruption climate is still biting and worrisome.

The corrupt practices of Shagari's regime which some Nigerians diagnosed in 1983 and for which many were persecuted, prosecuted, convicted and acquitted have been confirmed by different tribunals set up by Buhari and Babangida administrations in 1985 and 1986. But suffice to say that: Fifteen years of uninterrupted military rule has brought Nigeria to its knees (The Business population inclusive). The fight against corruption (a dreadful canker in the Nigerian economy) is on-going. All efforts to curb or eradicate this nation's bane seem abortive.

Some symptoms of the neo-colonial era that persisted have been highlighted:

- The use of power as the instrument of amassing wealth
- The perception of politics as the fastest channel out of obscurity
- ➤ Deliberate manipulation of electoral process through thuggery, rigging, bribery and corruption
- ➤ Nigeria became one conspicuous "fraud" of the 20th Century under the crude surveillance of the NPN
- Embezzlers and Dupers found their way into different political parties
- Nigeria is rated as one of the most corrupt nations of the world
- We are living witnesses to the mind bugling revelations about how leaders of the second Republic noted for their bogus democratic rhetoric's looted the national

treasury in alliance with their friends, blood relations and concubines.

The profile of corrupt practices is still worrisome. The aforesaid can be reinforced by what is going on in the Nigerian Society for some years. Members of the uniform organizations are not ashamed but they show high level of commitment to standing on public highways (in daylight and darkness) to extort money from erring and innocent motorists. The Antigraft agencies (EFCC and ICPC) plant billboards on strategic positions along public highways and urban centres calling on members of the public to supply useful information about corrupt members of the Nigerian society. Some years ago the military government had ordered members of the Provisional Ruling Council and State Administrators to declare assets. These days Nigerian law reports, library materials, periodicals and media houses carry reported cases of corrupt business executives and public officers that are arrested, arraigned and convicted because of their involvement in one form of corruption or the other. The military rob with barrel and the civilians rob with pen. No segment of the society is left out.

The corruption climate in the Nigerian society from the last quarter of the 20th Century to the 1st quarter of the 21st century can still be reinforced. Daily the military big guns, police top hats, paramilitary service chiefs, society members within the corridors of power, political stalwarts, members of the legislature and judiciary, the executive class, managers and accountants of business institutions (just to mention but few) are arrested and prosecuted by antigraft agencies on account of one form of corruption or the other. Many are convicted while some are acquitted in different courts of law.

In line with the aforesaid, the business segment of the Nigerian Society is not an exception. Budgets are deliberately cooked, estimates are purposely falsified, creative bookkeeping has come to stay in some business institutions and fraud scandals rocked business houses for several years. In Nigeria, this monstrous canker called corruption has not only terrorized the business population, it has ravaged the nation's corporate scene and left many business organizations as travail of woes for investors.

The employees in Nigerian business institutions become more worried when they found that their managers and accountants who impose company's plans, policies and programmes on them are arrested, prosecuted, and convicted on accounts of one form of corruption or the other. Work morale is dampened. The average Nigerian worker is disillusioned. He looks frustrated and regresses.

Morale has suffered decadence for years. Productivity is the opposite to that intended. The production capacity of Nigerian workers and resources is underutilized. Many of the employees complain that the work is not their own; the work belongs to the management, director and the Board. Such attitude is considered inimical to work ethics and achievement of organizational goal. The employees after observing the magnitude of corruption in the Nigerian society are only ready to be productive and put forth their best performance if and only if they are able to determine why they need to be productive.

The management of Nigerian business organizations do not fully recognize that the management system comprises of two key players: the Goal-setting machine and the Goal-achieving machine. Their mode of operation does not significantly portray the employees as the goal-achieving machine of the enterprise. The writer wishes to re-emphasize:

No mater how much power a changer may possess. No matter how superior he may be. It is the changee who controls the final change decision. It is the employee, even the lowest paid one who decides whether to show up for work or not

Morale survey will trigger recognition, boost participatory management and improve productivity.

CONCLUSION

Employees constitute the Goal-achieving machine in the management system of business organizations. They make critical difference when it comes to productivity. Business institutions are created by people for people. Management systems and strategic plans which ignore the human element are likely to be much less successful than those which are concerned with aligning personal and corporate goals. The ineptness of management to understand and embrace participatory management and its modern motivational theories and strategies has raised questions about employees' work morale, management systems and productivity in business organizations.

Authoritarian management system does not always work. It is the outgrowth of traditional behavioural assumptions and related theories. A business organization that practices authoritarian management system is characterized by counter productive and anti-social work behaviours. Authoritarian management system dampens work morale and does not achieve the level of productivity expected from the employees. Employees in such business organizations usually succeed in circumventing the management system.

High work morale triggers positive change in productivity. The ability of business organization to build strong, steady and satisfied body of customers have positive bearing with employees' work morale. In business institutions where work morale is high relative to participatory management system, employees are motivated, creative, inspired, thriving, functionally engaged, and productive. Such employees are positively oriented. They target positive incentives and avoid negative tendencies. Such

employees make the firm to flourish and always persist in the face of difficulties.

Enterprises which operates participatory management system relative to high work morale are more effective at attracting and retaining good work force and realizing their corporate goals. High work morale is synonymous with goal acceptance, goal internalization, goal congruence and goal realization.

Morale survey provides useful information about the business environment because it examines and taps employees' feelings about their welfare, their jobs, corporate leadership, fellow workers and the business institution generally. It is a fascinating insight and an innovative approach as it is employee centred (employee oriented) in approach. That is, it is a management design that focuses on the "Goal-achieving machine" (the Human components of the enterprise). It boosts work morale, triggers goal internalization, promotes goal-congruence, secures feedback mechanism and ultimately enhances productivity upturn.

RECOMMENDATIONS

The writer has the following recommendations to make:

- (a) Morale survey has gained a great deal of support in the literature of business and management. It is an innovative management strategy which aids management in their planning functions, offers feedback for corrective actions and provides useful contributions that will boost employee – management relationship, motivate employees to accept the corporate plans, policies and programmes. It ultimately cause the employees to be innovative, inspired, engaged, give their best, make their business institutions to flourish and persist in the face of difficulties.
- (b) Morale survey is synonymous with innovations in the management system of business organizations. It boosts the psychological satisfaction of recognition and job enlargement.
- (c) Maintaining communications and feedback mechanism is inevitable in today's challenging and competitive business world. Business institutions should conduct regular morale survey (at least once in a year) as obtained in developed nations like US, UK and France. Morale survey is a modern fascinating insight into studying and gaining employees feelings towards their jobs, fellow employees, corporate plans, policies, programmes and the organization generally.
- (d) In order to boost employees' work morale, Nigerian business institutions should relinquish authoritarian management system and imbibe participatory management system. Morale survey is participatory (that is, consultative in approach). It is an innovative strategy that recognizes the human components of the

- business organization. It connotes management by commitment and is based on modern behavioural assumptions and related theories. It has found a great deal of support in the literature of work morale and employees' productivity.
- (e) Perpetrators of corruption should be shown the way out (no matter who is involved) in order to restore the spirit of sanity, confidence, trust and commitment towards improved performance
- (f) Morale survey is contributory. It secures the goals stream of business organizations culminating in successful corporate planning and ultimate goal realization.
- (g) Morale survey is synonymous with participatory management. It will enable the organization to reap the benefits of consultative management as it fosters recognition and catapults the employees (subordinates inclusive) into the corridors of contribution and also triggers partnership decision making process. It will reduce alienation of workers and disillusion in the business organization. Company's plans will be accepted and therefore become "self-imposed plans and not imposed plans". When plans are self-imposed, all efforts will be directed towards improved productivity and realization of set organizational goals.
- (h) Depressed morale is identified with poor productivity in firms. To heighten employees' work morale, recover trust and restore confidence in the management system, organization members must rise to the challenge and say "NO" to the dreadful canker called "corruption" in the business world. They must join hands to fight all manners of corruption in business institutions. Morealso, the fight against corruption should not be seen as a one nation's task, but Governments, related Agencies and Authorities (at local and international levels) must join hands to fight and eradicate this global bane from the business world. Its name should be expunged from the library of nations.
- (i) More workshops and seminars should be conducted. Management of business institutions should be educated on modern management theories and strategies in relation to employees' work morale and productivity. Such seminars and workshops should highlight the cost implications of corruption to a business organization. The importance of morale survey should also be emphasized.

REFERENCES

1. Ackerman, N. (2001), "Corruption and Organizational Repercussions", *The International Journal of Human Resource Management*, Michigan, 149 (5)

- Agut, N. Piero, T & Salanova, K (2005), Positive Organizational Scholarship, Rotterdam, The Netherlands: John Wiley and Sons Limited
- 3. Albers, H. H (2001), *Principles of Management*, New York: Wiley International
- 4. Appleby, R.C (2009), *Modern Business Administration*, London: Pitman Publishing Limited
- 5. Bakker, A. B & Demerouti, J (2007) "Positive Organizational Behaviour", *Journal of Organizational Behaviour*, Rotterdam, The Netherlands: Erasmus University, 24 (3)
- Bateman, T. S & Zeithaml, C.P (2010), *Management: Function and Strategy*, Homewood: Richard D. Irwin Inc
- 7. Bittel, L. R et al (2006), *Business in Action*, New York, McGraw Hill Book Company Inc.
- 8. Brown, R.D & Petrello, G.J (2013), *Introduction to Business*, New York: Gluencoe Publishing Company Inc
- 9. Cascio, w.F (2002), *Managing Human Resources*, New York: McGraw Hill Book Company
- 10. Drucker, P (2004), *Management: Tasks*, *Responsibilities and practices*, New York: Harper and Row
- Duane, C. Ellen, P & Schultz, N (2010), Psychology and Work Today: An Introduction to Industrial and Organizational Psychology, Upper Saddle River: NJ Prentice Hall
- 12. Foster, E. & Horngren, C. T (2008), *Cost Accounting: A Managerial Emphasis* New Delhi: Prentice Hall Inc
- 13. Garrison, R. H (2015), *Management Accounting*, Boston: Richard D. Irwin Inc
- 14. Hirsch, M. L & Louderback, J. G (2007), Cost Accounting: Accumulation, Analysis and use, Homewood: Richard D. Irwin Inc
- 15. Hopwood, A. G (2006), Accounting System and Managerial Behaviour, New Jersey: Prentice Hall Inc.
- 16. Ivancevich, J. M. & Skinner, S. J. (2003), *Business*, Homewood: Richard D. Irwin Inc
- 17. Kalu, C. E (1987), *The Nigerian Condition*, Enugu: Fourth Dimension Publishing Company Limited
- 18. Kajola, S. O (2008), "Corporate Governance and Firm Performance: The Case of Nigerian Listed Firms", *European Journal of Economics, Finance and Administrative Sciences*, Nigeria: Olabisi Onubanjo University 14(19)
- Kofi, G. (1997), "Managing Human Resources for Positive Results", *Business Trend*, Uyo: New Era Publishers

- 20. Lathan, G & Pinder, C. (2005), Work Motivation Theory and Research at the Dawn of Twenty-First Century, New York: Annual Review of Psychology
- 21. Mescon, M. H. & Rachman, D. J (2011), *Business Today*, New York: Random House Inc.
- Nwankwo, A. A. (1987), The Military Option to Democracy: Class, Power, Violence in Nigerian Politics, Enugu: Fourth Dimension Publishing Company Limited.
- 23. Ogunnika, O. (1984), "Labour and Management in Nigeria: A critique of the conventional Management Theory", *The Accountant*, Maiduguri: Ramat Polytechnic.
- 24. Okigbo, P. N. C. (1987), Essays in Public Philosophy of Development, Enugu: Fourth Dimension Publishing Company Limited.
- 25. Pandey, I. M. (2010), *Financial Management*, New Delhi: Vikas Publishing House PVT Limited.
- Pinder, C. C. (2008), Work motivation in Organisational Behaviour, New York: Psychology Press
- 27. Stanton, W. J. et al (2003), *Marketing*, New York: McGraw Hill Book Company Inc.
- 28. US Department of State (2001), *Global Corruption Report*, New York.
- 29. Umo, U. P. (2021), "Corruption, Morale Decadence and Productivity Downturn in the Business World: A Troubled Nation Mirrored in 21st Century Developing Economies", *International Journal of Accounting and Finance Studies*, Los Angeles, USA.
- 30. Umo, U. P. (1999), "The Impact of Budgetary Process on the Morale, Motivation and Productivity of employees", *MBA Thesis*, Uyo, University of Uyo Library.
- 31. Umo, U. P. (2015), "Impact of Employees' Behaviour on Budgetary Performance of Manufacturing Companies", *Ph.D Dissertation*, Port Harcourt, university of Port Harcourt Library.
- 32. Velasquez, M. G. (2001), "Business Ethics: Concepts and Cases", *Journal of Business Ethics*, Malaysia: Anderson University 46(7).
- 33. Wright, T. (2003), "Positive Organizational Behaviour: Employee Happiness and Health", *Journal of Organizational Behaviour*, Rotterdam, The Netherlands, 16(4).