# GOVERNMENT INFLUENCE, CORPORATE CULTURE, ETHICS AND STRUCTURE AS CORRELATES OF PERFORMANCE OF PUBLIC ENTERPRISES IN NIGERIA

## **SULAIMON** Abdul-Hameed Adeola

Department of Business Administration Faculty of Management Science, University of Lagos, Nigeria

## **IFERE** Simeon Emezana

Department of Business Administration, Faculty of Management Science, University of Lagos, Nigeria

# **EZEBUIRO** Kelechukwu Nodirim

Department of Business Administration, Faculty of Management Science, University of Lagos, Nigeria

## **ABSTRACT**

This research examined drivers of Performance of Public enterprise in Nigeria with a focus on Lagos Water Corporation. The study was anchored on Modern organisational theory, new public management theory, and public enterprise theory. A descriptive research method was adopted in the study. Primary data was obtained using questionnaire. The questionnaire was administered on 242 respondents selected through stratified random Sampling techniques. The study found that corporate culture, corporate structure and corporate ethics drive performance of public enterprises; while government influence showed negative influence on performance of public enterprises. The study therefore recommends the adoption of more private sector orientation in the management of these enterprises and less Government influence for them to operate profitably.

Keywords: Corporate culture, corporate structure, corporate ethics, government influence, enterprise performance

#### INTRODUCTION

According to Michailu and Yaqub (1999), public enterprises are entities owned or controlled by government, and which earns most of their revenue through provision of goods and services to public. They further opined that public enterprises as distinct legal entities are self-accounting and mostly found in utility and social sectors. The Nigerian Railways was probably one of the first to be established by the colonial Masters followed by other agencies that took care of electricity, ports, water works, airways and telecommunications. Their importance is usually based on delivery of social and economic services which lead to growth and development (Nwambuko & Amoke 2021).

The growth of these enterprises was driven in the early 1970s by unanticipated increase in revenue derived from crude oil export. The focus of government then was to use most of the oil revenue to develop social and economic infrastructures (Ndukwe et al., 2023). The government used the Enterprises Promotion Decree of 1972 and the amendment in 1976 as solid platform for more involvement in the affairs of enterprises at the state and local government levels having invested about \$100 billion between 1975 and 1995 (Nwoye, 2011).

Lewis (1990) stated that 275 federal and 600 state owned enterprises contribute 35% to Nigeria's Gross Domestic Product and 22% to total employment. He observed that the extent of expansion became so significant in 1986 when government accepted that 40% of non-salary recurrent expenditure and 30% of its capital budget goes for public enterprises support. However, in terms of employment he opined that there were around 301,000 employees in the public enterprises in 1986 as against 243,000 in the private sector and voluntary agencies.

Lagos Water Corporation was established in 1910 with the construction of Iju Waterworks, and was commissioned by Lord Luggard, the then Governor General of Lagos in 1915. The Iju treatment plant which has a design capacity of 2.4 million gallons per day was built specifically for water supplies to then Colonial residents of Ikoyi. To meet the increasing water demand due to population growth of Lagos state, additional Treatment plants and equipment were constructed at Ishasi and Adiyan Waterworks in 1976 and 1991 respectively. The Akute intake was equally commissioned in 1991 and to date the Corporation has over 51 micro and mini water works.

Alhaji Lateef Jakande, the first governor of Lagos state changed the name of the Agency to Lagos State Water Management Board in 1979 while it was launched in 2004 by the then Military Administrator of the State, Group Captain Gbolahan Mudashiru. It was later renamed Lagos Water Corporation by Ashiwaju Bola Ahmed Tinubu. At inception, the Corporation was run as an efficient enterprise providing safe potable water to over 18.0 million people in Lagos State. The total installed water production capacity is 210 million gallons per day which is grossly inadequate to meet current demand.

The Corporation's determined effort to ensure steady water supply led to the development of a water supply master plan which will enhance water production capacity of the State to 745 million gallons. However, just like every other public enterprise, the performance of the Corporation has been hampered by several factors. A major problem of public enterprises in Nigeria is poor articulation of mission statement and viability of operations. For example, enterprises that were meant to carry out commercial functions were found to provide services that are social and political in nature.

This results in these enterprises being burdened with issues of overemployment, losses and exorbitant pricing of services (Gilda & Olawumi 2020). Most of the workers in Lagos Water Corporations are there not because of their competence, but because their employments were influenced by powerful civil servants and politicians. Appointment to the board of this corporation is also determined by successive government in power who usually favour their own candidates. This often leads to lack of project continuity, policy inconsistency and corruption.

Another issue with public enterprises is inadequate working capital which results in borrowings to augment funding operational costs. In situations where subventions from government are inadequate, efficiency of operations may be hampered, even though they enjoy monopoly. For example, due to lack of funding, Lagos state water corporation lack funding to refurbish or replace equipment and infrastructure that have dilapidated over the years. Most of the funds meant for the corporation were often diverted to political purposes leaving the corporation to manage the meager resources at its disposal. Over 300 of its workforce are casual staff and this affects the morale and productivity.

According to Ogohi (2014), the problems of Nigerian public enterprises are worsened by unnecessary government interference and bureaucratic practices. The practice is more evident with Lagos state Water Corporation where successive Government in power appoints its own people to head the organization. This leads to inconsistency in planning, nepotism, corruption, incompetence and low productivity. The other problems involve delays in getting approvals from the supervising ministry in taking certain policy decisions which will likely affect the operations of the Enterprise especially where such enterprises compete with firms in the private enterprise.

In Nigeria the quality of services rendered by public enterprises is very poor due to lack of accountability, poor governance and inefficient management (Okeke et al., 2016). In the face of these challenges, one is left wonder the level of performance, public enterprises like Lagos Water Corporation can achieve. Thus, the study examined the role of government influence, corporate culture, ethics and structure on performance of Lagos Water Corporation.

# LITERATURE REVIEW

# **Theoretical Framework**

This study was built on modern organisation theory, new public management theory and theory of public enterprise.

Modern organisation theory: Modern organization theory views an organisation as a composition of sub-systems which are interdependent that relate to another under certain conditions. (Ezeani, 2005). The environment is a major part of the organisation. In any organization, there are contributions from the staff, government or the local community where it is located. These contributions could be in form of request for jobs and other social amenities. The organization in turn, employ people from the community, some of whom may be ill-fit for the roles they are employed to fill. These employees may exhibit incompetence, corruption and lack of accountability. The outcome is inefficient management of resources and embezzlement of public funds. The government is often incapable of stopping the cycle of fraud because people at top of management of these enterprises were placed there by those in government. The feedback from the public is more demand for improved services from these enterprises and improvement of their standard of living from the government.

New Public Management Theory: New public management theory was coined in 1991 by Christopher Hood in his article titled: A public management for all seasons. It focuses on three key points: efficiency, economy and effectiveness. The focus is on performance indicators which replaced the old bureaucratic style of management that is slow, inefficient and lacked accountability with a private sector initiative that is efficient and effective. (Hughes, 2003). The aim of the reform is to improve the quality of public service, save public expenditure and increase the efficiency of government operations. This theory is meant to introduce market-oriented strategies and methods to make public services more responsive and customer friendly. In terms of solving the problems and the prospects of public enterprises survival, the theory is relevant to ensuring the sustainability of their performance by adopting private sector initiatives in their operations.

Theory of Public Enterprise: Improving the social and economic welfare of citizens by Government is the focus of theory of Public Enterprise (Vickers & Yarrow, 1989). Based on this notion, the enterprises as government agents are supposed to offer quality services that will standard of living to the people. This principal agency relationship has been found out to be responsible for the misfortunes of most public enterprises around the world. On the principal angle are the politicians ,civil servants and their undue bureaucratic management influence on the enterprises while on the agency side are the public enterprises employees who are always ready to do the bidding of officials in Government or risk being sanctioned. The other set of concerned groups are the general public and managers of these enterprises who expects much from these enterprises even when resources are limited.

# **Concept of Public Enterprises**

Efange (1987) defined public enterprises as organizations owned by Government in which it holds a major shareholding and whose activities include providing goods and services with their own separate management structure. Obadan and Ayodele (1998) defined public enterprises as organizations whose major objective is to produce and sale goods or services in which government have no ownership claim. It can also be defined as an organization that was set up as a corporate or government agency with entrepreneurial objectives. They are organizations established with government functioning as an entrepreneur (Obikeze & Anthony 2004).

Nwoye (2011) defined Public Enterprise as an artificial person that was empowered by law to perform specific functions. It can also be a corporate body established by law with functions and distinct jurisdiction over a particular area of commercial activity (Agarwal 2018). There are various definitions of Public Enterprise across many countries of the world and these definitions change over time.

# **Government Influence and Performance of Public Enterprises**

According to Ogohi (2014) government involvement in enterprise establishment and support has been a disaster due to their sub optimal performance in most developing countries of the world. They have become a burden on government resources and revenues from their operations could hardly cover cost of operations (Krukru 2015). For example, the financial performance in Telecommunications, Postal Services, Airlines, Railways, Transport, Power, Cement, Iron and Steel, and Textiles in five West African economies of Nigeria, Ghana, Guinea, Senegal and Benin Republic have been poor persistently with annual government transfers, grants and overdrafts ranging from 14 to 18 percent of their Gross Domestic product (Agabi et al., 2014). Government protection of these enterprises have equally discouraged private firms that try to compete with government enterprises by granting them exclusive rights to operate in such business area (Okeke et al., 2016).

Frequent changes in government equally affect the performance of public enterprises by appointing their preferred candidates to the boards of the corporations with each successive government in power. This often leads to inconsistent policies and slow pace of projects completion or reviews of already started projects which were unnecessary. This leads to huge sums of money being spent on abandoned projects due to non-approvals by new directors (Nchekwube et al., 2019).

Due to the fact that Public corporations are government entities, their officials most times influence them to do things that may not favour the corporation. Politicians could force them to employ wrong people, donate money for elections or embark on unnecessary projects. These kinds of interferences certainly affect the effectiveness of managing these enterprises. Agu and Anichebe (2015) noted that for political reasons, Government at times put in place price controls making it impossible for these enterprises to be competitive with other companies in the private sector. This makes them to be unprofitable and unable to sustain themselves without government support. This leads to our first hypothesis:

 $H_1$ : There is no relationship between government influence and performance of public enterprises

# **Corporate Culture and Public Enterprise Performance**

Many people defined Organizational culture in several ways. Dubrin (2009) opined that culture is a shared values and beliefs that influence the activities of employees of an organization. Dubrin (2009) supported the view that the term shared means that many people are influenced by the same set of values which they express in the same way. Organizational Culture is a critical variable that affects the stakeholders and the way things are organized in the establishment. (Oduol, 2015).

Culture enhances organizational performance by ensuring that employees are committed to the ideals and values of their organizations (Kotter, 2012). Good culture promotes organizational performance because it controls to the behaviors of the workers through the use of the norms and values (Schein, 2011). Organizational culture equally enhances organizational performance through better communication and cooperation among employees of an organization.

(Farashahi & Molz, 2005). Daft (2010) was equally supportive of the notion that positive organizational culture motivates the workers toward achieving corporate objectives and higher productivity. High level of performance is therefore associated with organizations that have a strong culture and effective set of values and beliefs (Raduan et al., 2008). Hence the need to test our second hypothesis:

 $H_2$ : There is no relationship between corporate culture and performance of public enterprises

# **Corporate Ethics and Public Enterprise Performance**

Blazovich and Smith, (2010) believe that a business is ethical when there are least suffering to individuals, natural environment and the society which improves the system in which the organisation operates. However Rothman (2004) believes that a firm's ethics is fair to all stakeholders that are ready to correct its bad habits and maintains an enduring good corporate character. According to Berman, Wicks, Kotha, & Jones, (1999) a business is ethical when it transforms the ethical beliefs into obligations that

evaluates the principles, morals or ethical problems that may occur in a business environment. Ferrell (2016) stated that corporate ethics concerns standards, principles and sets of values and norms that shapes the actions and behavior of individuals in an organization

Discussing the connection between ethics and performance, Geuras and Garofalo (2011) recommended that good ethical standards should be established early in an organisation if it is to be successful in its operations. Bowman and West (2021) cautioned that management should not neglect the development of an ethical culture because the public may not be forgiving for delivering poor services. Hence, the need for our third hypothesis:

 $H_3$ : There is no relationship between corporate ethics and performance of public enterprises

# **Corporate Structure and Public enterprise Performance**

McNamera (2018) opined that organisational structure is a system that determines how tasks are allocated and coordinated in an organisation to achieve a common goal. Departmental objectives are expected to align with the overall corporate objectives and as such each department and its employees should be structured to achieve that.

Shields (2016) advised that for an organisation to have a structure that is effective, it must be responsive and willing to adapt to the business environment. The structure should be established in such a way that contributes immensely to the organization's overall performance. Avdelidou-Fischer (2015) agreed with McNamara that for organisations to be successful, its structure should relate with the overall objectives.

Khaleghi et al. (2013) in their view stated that organisational structure which are horizontal and less complicated in nature are more likely to be successful than others.. They noted that horizontal structures are more effective when it involves performance measurement than vertical ones. This claim was supported by Ostroff (1999) when he emphasised that horizontal structure improves the overall benefits of work in the organisation. Consequently, many organisations consistently review their structures to make sure that it is the most effective and efficient one to use at any time (Aquinas 2008). This leads us to our fourth hypothesis:

H<sub>4</sub>: There is no relationship between Structure and performance of public enterprises

## **Empirical Framework**

Abah (2013) conducted a research on post-privatization cost operating performance and accountability of some public enterprises in Nigeria using a survey research design on 65 internal audits and 35 accounting firms. In total, 100 employees of Oando Plc in Enugu were selected using a stratified random sampling technique while Frequencies, percentages, mean, standard deviation and Z-test statistics were used in data analysis. The result showed that privatization improved the efficiency, cost performance and accountability to shareholders of Unipetrol. In conclusion, the research recommended among other things that all public enterprises should be cost conscious and accountable and government should limit the level of their influence to give room for efficient running of the corporations.

In the study carried out by Muhammad and Rilwan (2013) on public private initiative, they discovered that both parties cooperate in providing services using a number of techniques. The performance and growth of public enterprise in Nigeria is poor due to policy inconsistencies, unethical practices, inefficiencies and over- staffing. The study identified various aspects of public-private partnerships which include concessions and joint ventures as practiced in other developing nations of the world. The research advised government to examine the objectives of public-private partnerships and develop a regulatory framework and strategy for its implementation.

Anyanwu (1999), noted in his study that despite the gains that informed the setting up of Public Enterprises and all allocations to sustain them, they have been a great waste on the nation's resources with little to show for it.. He observed from the Fourth National Development Plan (1975-1980) how poorly

the public enterprises performed. He also opined that most of their staff are not qualified or well-trained which is typical of civil service practices.

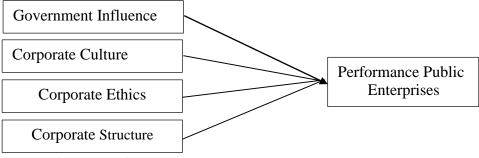


Fig. 1: Conceptual framework of the study

#### METHODOLOGY

This study used a descriptive research design and the rationale for adopting the research design is that it allows for the measurement of cause and effect relationship among variables of interest to a researcher (Batchman, 2007). In essence, the adopted research design will help in establishing the relationship between enterprise management variables and firm's performance. The population of h study comprised 630 staff of Lagos State Water Corporation. The composition of the staff is as follows: 17 assistant directors, 15 deputy directors, 32 directors, and other categories of staff account for 566. A sample size of 242 was determined using Yamane (1967) formula of sample size determination. Stratified sampling technique was used derive the sample element. This is to ensure that there is appropriate representation of each cadre of staff in the chosen sample. Below Table 1 below reveals the representation of the chosen sample.

**Table 1: Sample representation** 

Staff category	Population	Proportion	Sample		
Assistant directors	17	17/630*242	7		
Deputy directors	15	15/630*242	6		
Directors	32	32/630*242	12		
Other staff	566	566/630*242	217		
Total	630		242		

Primary data was generated from questionnaire while the secondary data was obtained from journal articles and other relevant materials. Meanwhile, the survey was segmented to three parts; Section "A" measures the demographic features of the respondents while Section "B" captures factors of public enterprise management. The last part of the questionnaire (Section C) focuses on firm performance. The questionnaire was scaled using a 5 point Likert scale.

Reliability of the research instrument was determined by Cronbach alpha test. Individual construct in the survey produced  $\alpha$  value: government influence (0.712), culture (0.912), ethics (0.832) and structure (0.718). Since all these values are greater than 0.7 stipulated by Cronbach Alpha, the research instrument is said to be reliable Meanwhile, the questionnaire was subjected to scrutiny by allowing expert in the field of Public enterprise management to securitize the survey.

# **DATA ANALYSIS**

Frequency Table was used to analyze the demographic attributes of the respondents while correlation analysis confirmed the relationship existing with variables of interest. Hypotheses testing was done with multiple regression analysis while all analysis was performed using IBM SPSS (25.0). Multiple regression analysis was used in testing our hypotheses, the regression model for this study is written as:

Public Enterprise Performance  $= b_0 + b_1$  (Government influence)  $+ b_2$  (Corporate Culture)  $+ b_3$  (Corporate Ethics)  $+ b_4$  (Corporate Structure) + ei

**Table 1: Pearson Correlation Coefficient Analysis** 

Variable	1	2	3	4
Government influence	1			
Corporate Culture	0.463	1		
Corporate Ethics	0.356	0.146	1	
Corporate structure	0.325	.0.60	0.121	1
Public Enterprise Performance	-0.415	0.504	-0.652	0.562

<sup>\*</sup>Correlation is significant at 0.01 level (2-taled)

Table 1 shows that most of predictor variables had a significant and positive correlation with, p = 0.01 Public Enterprise Performance: corporate culture (1 = 0.504), p=0.504, corporate structure (r = 0.562). Conversely, government influence (r = -0.415) and corporate ethics (r = -.0652) have a negative correlation with organizational performance. The implication of this outcome is that, corporate culture, and organizational structure of the investigated organization improve their organizational performance, while government influence and organizational ethics have a negative impact of the investigated firm performance.

**Table 2: Model Summary** 

Model	R	Rsquare	Adjusted square	Std Error of the Estimate
1	0.715	0.511	0.502	0.1531

Table 2 (model summary) reveals the R value of 0.715 which shows a high level of correlation exists between independent and dependent variables. However,  $R^2$  (coefficient of determination) value = 0.511, means that, our model have successfully explained 51.1% of changes or variance in the performance. The remaining 48.9% is outside our model. In summary, this model is sufficient enough to predict the variances in performance of public enterprises.

**Table 3: Coefficient** 

Model	Under	Coefficient	Standardize	T	Sig
	standardized		Coefficient Betal		
Constant	0.313	.208		1.504	0.01
Government Influence	-0.421	0.201	-0.416	-2.094	0.04
Corporate Culture	0.513	.102	0.504	5.029	0.01
Corporate Ethic	-0.669	.053	-0.652	12.6	0.00
Corporate Structure	0.573	.115	0.562	4.98	0.00

## **Dependent variable: Organisational Performance**

The regression model fitted from the coefficient table can be written as:

Performance of public enterprises = 0.313-(0.421) Corporate Ethic + (0.513) Corporate Culture – (0.669) Government Influence + (0.57) Corporate Structure + ei. The interpretation of this model is that, there is a

<sup>\*</sup>Correlation is significant at 0.05 level (2-taled)

constant change of 0.3 unit in the level of organisational performance irrespective of whether any of the investigated variable is being used by investigated firm.

Conversely, for every one per cent (1%) change in corporate ethic, public enterprise performance will decrease by 42.1%. Similarly, a one per cent change in government influence will result in reduced public enterprise performance by 66.9%. On the other hands, a unit change corporate culture and corporate structure would result into 51.3% and 57.3% change in public enterprise performance respectively. The implication of this model is that both governmental influence and corporate ethics did not improve the performance of the investigated firm while organizational culture and organizational structure improved the performance of the investigated firm.

Furthermore, Table 4.3 also shows the beta, t and sig. values of the predictor variable, (corporate ethics; b=0.421, t=-2.94, P=0.04<0.05) (corporate culture; b=0.513, t=5.029, P=0.1<0.05), (government influence; b=-0.669, t=-12.6, P=0.00<0.05) and (corporate structure; b=0.573, t=4.98, P=0.00<0.05). Since all the predictor variables (P-values) are less than 0.05, we reject null hypothesis 1-4, and state that, there is significant relationship between Government influences, corporate culture, corporate ethics, corporate structure and public enterprise performance. In sum, all the variables significantly relate to performance of public enterprises. However, corporate ethics and government influence lead to reduction in performance of the investigated firm while corporate culture and corporate structure of the investigated firm result in improved performance.

# **DISCUSSION OF FINDINGS**

This study examined drivers of performance of public enterprises, with a focus on Lagos Water Corporation. The study observed that major corporate culture significantly relate to public enterprise performance. Meanwhile, this outcome is in line with findings of Oduol (2015), Kotter (2012) and Schein2011) that carried out extensive studies on culture and its impact on firm's performance. Secondly, the study affirmed that corporate Structure significantly affect public enterprise performance. This outcome is synonymous to the findings of McNamera (2018) who was of the view public enterprises who have good structure improves performance.

However, Khaleghi (2013) was of the view that organisations that have horizontal structure are more likely to perform better than others. This view was supported by the works of Ostroff (1999). More so, another interesting outcome garnered from this study is that good corporate ethics significantly influenced the enterprise performance. This is line with the works of Blazovich and Smith and supported by the views of (Ferrell 2016).

However, it was discovered from the research that poor ethical standards and attitude to work have adversely affected the performance of public enterprises in Nigeria. To this effect, Bowman and West (2021) cautioned that organisations that fail to institute good ethical standards runs the risk of delivering sub-optimal services to the people that are unforgiving for any failure.

Similarly, this research was able to find out that undue Government influence has adversely affected the performance of public enterprise in Nigeria. This outcome is also supported by the findings of Ogohi(2014), Agabi,Orokpo and Ogbole 2014, who believe that Government influence and control has led to inconsistent policies, corruption, lack of accountability and poor service delivery. The study also noted that various interventions by Government like privatizations and commercialization, Public Private Partnerships have done little to improve the fortunes of Public enterprises in Nigeria (Okeke et al., 2016).

# CONCLUSION AND RECOMMENDATIONS

This study conclude that corporate culture, corporate structure, corporate ethics and government influence significantly relates to performance of public enterprises. However, corporate ethics and government influence affects the performance of the Enterprise more in a negative manner. In view of these outcomes, this study noted that there are prospects for improvements and growth of Public enterprises and recommends that Public Enterprises in Nigeria like Lagos Water Corporation should adopt corporate ethics so that their workers will be more efficient and effective in the discharge of their duties.

The research also recommends that Government influence should be removed or minimized so that public enterprises could be accountable with the right leadership. Another recommendation is that public enterprises should pay more attention to other variables that has been discovered to aid enterprise performance like sound corporate culture and good corporate structure. Government interventions like Privatization, Commercialization and Public Private Partnerships should be improved upon and done in a transparent manner to improve efficiency and effectiveness of these enterprises.

## **Suggestion for further studies**

This study examined the effect of culture, structure, ethics and Government influence on Enterprise performance with reference Lagos State Water Corporation. However, in order to enlarge the scope of the study and make it more generalized, the researchers suggests that further studies should be carried out on how these enterprises could adopt a private sector initiative to improve their work ethics.

# **REFERENCES**

- Abah, O. J. (2013). An assessment of cost performance and accountability in privatized public enterprises in Nigeria. A study of Oando Plc. in Enugu State. Being a research project submitted to the department of Accountancy, Faculty of Management and Social Sciences, Caritas University. Enugu State, Nigeria
- Agabi, P. T., & Ogbole, F. E. (2014). Performance of public enterprises in Nigeria and the privatization option. *International Journal of Public Administration and Management Research*, 2(2). Retrieved from http://www.rcmss.com
- Agarwal, R. C. (2018). Public enterprises: Definitions and characteristics of public enterprises. Retrieved from https://www.yourarticlelibrary.com/enterprises/public-enterprises
- Agu, O. A., & Anichebe, N. A. (2015). Improving organisational effectiveness in Nigeria Public enterprise. *International Journal of Development Research* 5(06) 4811-4818.
- Aminu, S. M., & Nuhu, O. Y. (1999). The problems of the public enterprise system in Nigeria: Capitalist privatization or management along Islamic lines. *Intellectual Discourse*, 7(1), 1-26.
- Anyanwu, C. M. (1999). Analysis of Nigeria privatization programme 1988-1993: Lessons of experience. *CBN Bulletin*, 23(3)
- Aquinas, P. G. (2008). Organisational structure and design. books.google.com
- Avdelidou-Fischer, N. (2015). The relationship between organizational structure and Performance: The case of the fortune 500. *Value Creation in Multinational Enterprise*, 169-205
- Berman, S. L., Wicks, A. C., Kotha, S., & Jones, T. M. (1999). Does stakeholder orientation matter? The relationship between stakeholder management models and firms financial performance. *Academy of Management Journal*, 42(5)488-506.
- Blazovich, J. L, & Smith, M. L. (2010). Ethical corporate citizenship: Does it pay? *Professional responsibility and ethics*, emeralds.com
- Bowman, J.S and West, J.P (2021) *Public service ethics: Individual and institutional responsibilities*. Tailor& Frances.

- Bowman, J.S (1984) Japanese Management: Personnel Policies in the Public sector. *Public Personnel Management Journal*, 13(3).
- Dimgba, N. (2011), Privatization in Nigeria: Guidelines for the Foreign Investor. A publication of Chris Ogubanjo & Co (Solicitors) 3, Hospital Road, Lagos.
- Dubrin, A. J. (2009). Polical behaviours in organisations, Sage Publications Inc,2455 Teller Road, Thousand Oaks, California 91320
- Efange, P. (1987). An overview of public and private enterprises in Africa: Role, status, scope, performance and challenges for implementing the Lagos Plan of Action. In Proceedings of the Africans Association of Public Administration and Management. Sixth Round Table Conference held in Blantyre, Public Enterprises Performance and the Privatization Debate: A Review of the option for Africa.
- Ezeani, E. O. (2005). Fundamentals of public administration. Snaap Press Ltd.
- Farashahi, M, & Molz, R. (2005). Institutionalized norms of conducting research and social realities: a research synthesis of empirical works from 1983 to 2002. *International Journal of Reviews Management Reviews*, 7(1)1-24.
- Ferrell, O. C. (2016). A framework or understanding organizational ethics. In Business ethics: New challenges for business schools and corporate leaders 15-29.Routledge
- Geuras, D., & Garofalo, C. (2011). Practical ethics in public administration. Retrieved from www.researchgate.net
- Gilda, M. K., & Olawumi, D. A. (2020). Factors affecting the performance of Public Sector Practitioners in the Republic of Congo. *Information Management and Business Review*, 12(2), 42-61.
- Hood, C. (1990). Public administration and public policy: Intellectual challenges for the 1990s. *Australian Journal of Public Administration*, 48, 346-358
- Hughes, O. E. (2003). Public management and administration. Macmillan.
- Khaleghi, D., Alavi, H., & Alimiri, M. (2013). A study on the effects of organizational structure on the success of performance measurement. *Management Science Letters*. Retrieved from growingscience.com
- Kotter J. P. (2012). Accelerate, Harvard Business Review, files.designer,hoststar.ch
- Krukru. K. (2015). Public enterprises in Nigeria: A critical evaluation of their performance. Retrieved from https://Www.Grin.Com/Document/338943
- Lewis, H. G. (1990). Union/Non-union wage gaps in the public sector, *Journal of Labour Economics*.uchicago.edu
- McNamera (2018). Organisational structure effect on communication efficiency for management information system supported organisations: A Delphi Study, Pro Quest Dissertation and Thesis. Lists and Conferences.
- Mohammad, A., & Rilwan, N. U. (2013). Management of public enterprises through public private partnership in Nigeria, *Mediterranean Journal of Social Sciences*, 19(15).
- Nchekwube, O., Excellence-Oluye, D. G., & Ibietan, J. (2019). Privatization Program and Public Service Delivery in Nigeria: A Discourse. *Proceedings of International Conference on Education and Social Sciences*, 4-6 February 2019- Dubai, U. A. E.
- Ndukwe, C, Agha, N., & Ede, C. (2023). Impact of public enterprises on economic development: A study of selected state-owned enterprises in Ebonyi State. *EBSU Journal of Social Sciences and Humanities*, 13(1), 18.
- Nwambuko, T. C., & Amoke, E. I. (2021). Strategies for developing administrative competence in public enterprises in Nigeria: A theoretical perspective, *Sapientia Global Journal of Arts, Humanities and Development Studies*, 4(4), 103-119.
- Nwoye, V. (2011), Privatization of Public Enterprises in Nigeria: The Views and Counterviews. Retrieved from http://www.globalizacija.com/doc-en/e0062 pri.htm
- Obadan, M. I., & Ayodele, A. S. (1998). Commercialization and privatization policy in Nigeria. National Centre for Economic Management

- Obikeze, O. S, & Anthony, O. E. (2004). *Public administration in Nigeria: A developmental approach*. Book Point Limited.
- Oduol, S. M. (2015). Effects of Organisational Culture on performance of Subsidiaries of selected regional commercial banks headquartered in Kenya, University of Nairobi, and Retrieved from erepository.uonbi.ac.ke
- Ogohi D. C. (2014). Analysis of the performance of public enterprises in Nigeria. *European Journal of Business and Management*, 6(25).
- Ogohi, D. C. (2014). Analysis of the performance of public enterprises in Nigeria. *European Journal of Business and Management*, 6(25), 24.
- Okeke. M. N., Onuorah, A. N., & Okonkwo, G. I. (2016). Managing the challenges of public enterprises in Nigeria and the privatization option. Kuwait Chapter of *Arabian Journal of Business and Management Review*, 5(11), 45. www.arabianjbmr.com
- Ostroff .C (1991) *Training effectiveness measures and scoring schemes*: A comparison. Wiley online library.
- Raduan, C. R, Kumar. N., Haslinda, A., & Ling, G. Y. (2008). Organisational culture as a root of performance improvement: Research and Recommendations. *Contemporary Management Research*, *4*(1), 43-56.
- Schein, E. H. (2011). The concept of organizational culture: Why bother culture? Classics of Organisational theory. books.google.com
- Shields, J. (2016). Organisational structure: Managing employee performance and Rewards: Concepts, practices, strategies. Cambridge University Press
- Vickers, J., & Yarrow, G. (1990). *Privatization: An economic analysis*. Cambridge University Press Yemane, T. (1967). *Elementary sampling theory*. Prentice-Hall Inc.