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1. CUSTOMER ORIENTATON AND MARKETING INNOVATION OF SMALL AND MEDIUM ENTERPRISES IN KANO STATE, NIGERIA

By Lukman Tajo Siraj¹ & Abuga M. Isaac² & Kabiru Haruna Danja³

ABSTRACT

Firms with greater innovation will be more successful in responding to changing environments and in developing new capabilities that allow them to achieve better performance. Therefore firms must possess both technological and non-technological innovations. Yet, prior researches have mainly focused on technological innovation, disregarding other possible forms of innovation. This study investigates the antecedent role of customer orientation in driving marketing innovation of firms. The population of the study was 261 Small Businesses operating in Kano State, Nigeria. This study developed and tested one hypothesis that customer orientation influences firm marketing innovation. Pearson linear correlation and regression analysis were used to test the hypothesis. The results indicate that customer orientation influences marketing innovation. Firms therefore need to engage in continuous research and development in the market in order to keep a breast with customer needs.

Keywords: *Customer orientation, Marketing innovation, Micro and Small Businesses*

INTRODUCTION

Innovation is known as a critical factor for companies to create value and sustain competitive advantage (Lisboa et al; 2010). There is no doubt that the market place has changed dramatically over the past two decades. Rapid growth in new technologies, intensifying market competition and globalization have significantly enhanced the importance of innovation to the success of firms (Menguc and Auh, 2000). Innovation is commonly viewed as a key source of competitive advantage, or organizational renewal, and growth (Porter, 1990).

A review of the innovation literature shows that product and process innovations have been the focus of past studies on innovation (e.g. Wang and Ahmed, 2004; Mihandost et al; 2011; Iyamu, 2013), while overlooked other possible forms of innovation. Nonetheless, a product that is technology developed may fail to take off in the absence of an appropriate marketing strategy. Markets are the one that accept or reject products and, hence, shape firm renewal and success (Mullins and Walker, 2010). It implies that firms need not only to develop an enhanced and innovative product, but also increase market penetration and enter new markets in order to stay head of the competition. It should therefore be noted that the consideration of marketing innovation is particularly timely.

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In spite of the importance of marketing innovation, empirical work on how enterprise build such capability is an under researched area. Prior researchers have suggested customer orientation as a key ingredient for organizational success Shehu (2014). It is further argued that firms with higher customer orientation will innovate better than those with lower customer orientation (Reulink, 2012). Enterprises with higher levels of customer orientation have the ability to identify and seize opportunities in a way that differentiate them from firms with low customer orientation (Maseko, 2010).

Additionally, even though customer orientation has attracted considerable research attention, the bulk of the studies have been conducted in a small, medium to large business while neglecting micro enterprises. This is striking given that majority of the businesses especially in the less developed countries are micro. It is against this background, this study investigates the antecedent role of customer orientation in driving marketing innovation in Mirco and Small Businesses in Kano state, Nigeria.

LITERATURE REVIEW

Customer orientation

Customer orientation is the sufficient understanding of one's target buyers to be able to create superior value for them continuously (Narver and Slater, 1990). Customer orientation is about the information, uncovering and learning about the target customer's needs leading to innovative new products. Consistent with the research of Bruins (2006), Reijonen and Kompula (2010) found that Small firms where mainly focused on customers. Small firms tend to focus on collecting, restoring, analyzing, sharing and responding to customer information than, for example competitor or other market information (Reijonen and Kompula, 2010).

Customer orientation as argued by Pelham (1997) can be viewed as sharing two sub-components. The first relates to customer analysis which consists of a deliberate emphasis on understanding customer needs and want. The second is customer responsiveness which entails responding to the information received about customer needs and preferences. Additionally, customer orientation establishes specific customer satisfaction standards and actively monitors client satisfaction, taking steps to clarify and meet customer needs and expectations. It is essential for firms to understand the necessity of keeping their customer base satisfied. The happier their customers are with a product, the more likely they are to repeat purchase and the less likely they are to opt for a competitor's products.

Marketing Innovation

Bloch (2007) defines marketing innovation as the implementation of a new marketing method that involves significant changes in product design or packaging, product placement, product promotion or pricing. This definition implies that firms can affect new customers by redesigning, repackaging, appropriately pricing or growing its product. Marketing innovation is seen as a powerful tool in gaining sustainable competitive advantage through the combination of inimitable various marketing factors that deliver both value and profit (Rev et al; 2010).

Marketing innovation emphasizes low-risk product motivations, extensions and design changes that provide quick innovative solution and thus it is considered as an attractive strategy for increasing sales (Naidoo, 2010). Developing and regularly updating winning marketing strategies are important. There for marketing decision makers are more likely to win the competitive war by adjusting their strategies (Mullins and Walker, 2010). To innovate along this dimension, the enterprise can discover new customers segments or uncover unmet needs.

Customer orientation and Marketing innovation

According to dynamic capability innovation theory (Schunhoven, 2006), when firms have resources that are valuable and rare, they can implement value strategies that can resist duplication by other firms and hence create a competitive advantage. In today's dynamic and competitive demands, firms with innovative strategic orientation may have an advantage over more conservative firms (Mullins and Walker, 2010). This implies that entrepreneurial firms need to have a customer orientation as it may enable them to have the ability to monitor customer preferences. It can develop offerings that will not only appeal to customers, but which are also financially attractive. The focus on customer responsiveness implies that firms should take some form of corrective action such as a product modification (Narver and Slater, 1990). Therefore, in order to provide customer value, sellers must consolidate customer knowledge with an understanding of how the competition operates.

Customer oriented firms tend to maintain a continuous environment scanning posture that enables them to be more attuned to changes and trends in business environment and to act in advance in an attempt to better serve customers and markets.

According to Brains (2006), customer oriented firms are more inclined to seek and enter new markets as well as to develop relationships with new business partners. A firm that re-enforces its resources and business relationships in current markets attempts to innovate by anticipating changes in the marketplace and proactively implementing initiatives to respond to that change (Reijomen and Kompula, 2010).

Yau et al (2007) argue that firms aiming to satisfying the needs of customers do so through commitment of considerable resources. In other words, businesses that have a high level of commitment to customer needs positively influence the firm innovation. Moreover, in Appiah-Adu and Siugh (1998), customer orientation was found to have a significant and positive effect on the profitability of small and medium enterprises. Based on the foregoing, this study hypothesizes that there is a positive relationship between customer orientation and marketing innovation.

METHODOLOGY

Research design and the Population of the study

The research design adopted in this study was a cross-sectional survey. A total of 261 SMEs were selected. Organizations must be in operation for at least five years at the time of the survey. Only registered businesses with National Association of Small Scale Industrialists Kano Chapter were selected.

Data Collection Method

The data for the study were collected by personally distributing the research questionnaires to the selected organizations. The owner/Chief Executive Officers of the selected organizations were requested to fill in the questionnaires. This is because in Micro and Small Businesses, only the owners/Chief Executive Officers will have sufficient information to provide concerning their strategy.

Research instrument

The questionnaire contains three parts. The first part was designed to gather information on demographic and business profile. The second part was designed to gather information on the independent variable (customer orientation) adopted from Narver and Slater (1995). The last part of

the questionnaire was designed to gather information on the dependent variable (marketing innovation) adopted from Bloch (2007).

Data and statistical analysis

The data collected were analyzed using SPSS software. Descriptive statistics was used to make assessment on central tendency of the data and normality. Pearson linear correlation analysis and linear regression analysis were used to investigate the relationship between customer orientation and marketing innovation.

RESEARCH FINDINGS AND DISCUSSIONS

Descriptive statistics

The descriptive statistic data for dependent and independent variables is depicted in table 1. Data for all variables is measured using Likert scale of 1 to 5, 1 referred to strongly disagree meanwhile 5 referred to strongly agree.

The mean value for new market entry is 3.3 and for new product design is 3.4 meanwhile the mean for new promotional strategies is 2.9. All these variables are close to somehow agree category. This implies that new market entry new product design and new promotion strategies of SMES operating in Kano state are moderate. meanwhile the mean for new packaging strategy is 4.1 which is close to agree category implying high level of new packaging strategy among SMEs operating in Kano state.

Customer knowledge has a mean of 3.2, which is close to somehow agree implying moderate level of customer knowledge by SMEs in Kano state. Similarly, customer responsiveness has a mean of 2.6 also close somehow agree, implying moderate level of customer responsiveness among SMEs operating in Kano state.

To sum up, customer orientation has a mean of 3.4 which is close to somehow agree, implying moderate level. Also, marketing innovation has a mean of 2.9 which is also close to somehow agree, implying moderate level. This means that Micro and Small Businesses operating in Kano state have moderate customer orientation and marketing innovation.

Table 1 Descriptive statistic data for study variables

Variable	mean	Interpretation
New market entry	3.3	Moderate
New Products design	3.4	Moderate
New Packaging	4.1	High
New promotional strategies	2.9	Moderate
Marketing Innovation	3.4	Moderate
Customer knowledge	3.2	High
Customer Responsiveness	2.6	Moderate
Customer Orientation	2.9	Moderate

Source: dataanalysis

Reliability Analysis

The reliability analysis was performed to ascertain the consistency of the questionnaire used in the research. The results obtained from this analysis are depicted in table 2. The results show that Cronbach's Alpha values for all variables are acceptable. According Field (2005), Cronbach's Alpha value of around 0.8 is considered as good. Another classification on quality of Cronbach's Alpha value by George and Mallery (2003), states that value exceeding 0.9 is excellent, between 0.9

and 0.8 is good, 0.7 to 0.8 is acceptable, 0.6 to 0.7 is questionable, and 0.5 to 0.6 is poor and below 0.5 is unacceptable.

Table 2: Cronbach's Alpha values for variables

Variable	Cronbach's Alpha	Classification by George Malley (2003)
New market entry	0.82	Good
New product design	0.81	Good
New packaging strategy	0.85	Good
New promotional strategy	0.79	Acceptable
Customer knowledge	0.73	Acceptable
Customer responsiveness	0.91	Excellent

Source: Data analysis

Hypothesis Testing

The findings of the correlation between customer's orientation and marketing innovation are shown in table 3.

Table 3: The relationship between Customer orientation and Marketing innovation

Variable	Pearson's correlation coefficient (r)	Direction	Strength	Coefficient of determination (r^2)
Customer orientation	0.823	+	Very strong	0.683

Source: Data analysis

According to the results from table 3, we know that customer orientation is positively correlated to marketing innovation on the base of very strong relation. Furthermore, the coefficient of determination shows us that customer orientation is responsible of 68% of the variance of marketing innovation.

This finding is consistent with literature and prior studies Elliot and Boshott (2005), and Shehu (2014). However, the research finding is contrary to Maseko (2010) who found no significant correlation between customer orientation and small business performance.

CONCLUSION

Based on the theoretical background, this research investigated the relationships between customer orientation and marketing innovation of Micro and Small Businesses operating in Kano state, Nigeria. In this study, it's found that customer orientation significantly influence marketing innovation. Although the results provide new insights to current research, this field is far from well developed, and a continued research effort is needed.

RECOMMENDATIONS

The results at this study proved that a focus on customer orientation is a significant factor in Micro and Small Businesses in Kano state. Hence it is necessary for Micro and Small firms to keep abreast with new customer strategies. This means firms need to engage in continuous research and development in the market. Furthermore, managers should incorporate the latest marketing communication medium within their overall marketing program, for instance, internet marketing.

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2. GRAPHICS DESIGN COMMUNICATION IMPERATIVE FOR EDUCATIONAL LEARNING

By Ismail aIliyasu⁴

Abstract

The concept of communication graphics is characterized by the technology that is infused with information and communication technology which cover any product that stores, retrieves, manipulates, transmits or receive information that helps in disseminating knowledge through graphic device visuals. That generates interest which is the key note to instruction, motivation, stimulation and ultimate finding relevance through the provision of changing experiences in knowledge disseminating. It is a genetic term that incorporates many professional fields of wide spectrum which ranges from product designs that communicate with various forms of electronic gadgets and tools from the information and communication technology sector such as project computer, television channels and other emerging media that allows organization to share information in learning process. The study highlights the historical background of graphic communication and the imperative of graphic design communication in educational learning. It discusses the role that communication plays in educational learning. It also discuss the issues in graphic communication as regards to art of learning and finally concludes with the efficacy of graphic communication in the learning process.

Introduction

Graphic design and communicating graphics function in education as ideas and systems E. B. Oladumiye³⁰ in which learning dissemination takes place. Graphics design and communication serve as pitch and marrow of any meaningful learning, because where there is effective communication, effective learning takes place. Educational service for schools such as the educational resource centres which provide graphic communication materials facilitates the implementation of educational planning and objectives thus promoting the efficiency of educational system in learning dissemination. Through this, educational programmes are developed and improved while teaching is enhanced and competence is improved. This is to say that Graphic Communication's presence and usage brought changes in communicative behaviour and above all in learning dissemination.

There are various ways on how communication graphics can be realised in learning and in various formal and informal learning environment. Communication graphics in learning disseminate and education serve as a tool to support contemporary subjects. One can say that with the present technology, the students expect their learning environment to include technological innovation through the use of graphic media in impacting knowledge.

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Graphics and communication as concepts incorporate many professional fields of wide spectrum. This field of spectrum ranges from various electronic gadgets that deal with something to communicate. Graphic is an adaptation from the Greek word “graphos” meaning: to write graphically and to draw out of art forms, either for illustration message or communication. It can also be defined as fine and applied art including visual arts that involves the application of lines and strokes to a two dimensional surface. It is the reproduction made from blocks, plates or types such as engravings, etchings, woodcuts and lithographs (Adelabu & Idowu, 2011). Communicating graphics in reference to this study refer to arts or design and science in which ideas are expressed and communicated to viewers and learners through the use of diagrams, pictures, graphs, collages, posters and so on. These relate to the message sent and the sensitivity of the message received. No communication takes place unless the person receiving the message understands it. Generally, before graphics communication can be meaningful and effective, it must first be changed into some form of verbal or visual symbols or stimulus. These symbolic messages may then be transmitted through some channels or media through which someone else could notice the message and interpret it according to his previous experiences.

The use of Graphic communication is not limited to classroom alone, but it is used as symbols for pedestrians according to Oladumiye (2005). Graphic communication visuals are signs and symbols that always involve the substitution of visual signs which has its root in visual road communication and it is used to settle traffic road congestion. Graphic communication in Education is a communicative device which focuses on the use of symbols, tracks, trademarks, international road symbols, maps, posters, bill-boards and handbills for learning process.

The Origin of Graphic Design and Communication Graphic in Education

Art historians and archaeologists revealed that the origin of formal graphic design and communication graphics dates as back as the 7th century AD when Pope Gregory used various art forms to teach in monasteries (Goldman et al., 1959). The history of art began beyond that period with the untutored but intensively felt drawing of early man. During this period, all arts are noted in nature based on variety of individual experiences. Both nature and personal experiences are of tremendous complexity and subjects to an infinite number of legitimate interpretations. Some pictures on walls and caves suggest that many prehistoric artefacts were the expressions of ancient metaphysical and mythical systems of ideas in which all kinds of needs were communicated and satisfied through graphics visuals.

Also, man in his domain has acquired the faculty of communication by speech; this was the biggest single factor in the success of homosapiens and also a great leap forward in the development of human communication which was later followed by the convention of writing and the perpetuation of knowledge which depends entirely upon memory. Later, according to Adamu (2005), men began to use visual communicative systems such as drawing, to represent concepts. Along the line, the American Indian developed picture writing that could be used to describe many activities. The Phoenicians introduced writing system by the use of symbols, “Aleph and Beth” to represent home, the head and neck of a camel were used as symbol for travel.

The Greeks developed alphabets. They changed Phoenician symbols to suit their purposes; the Romans borrowed these basic symbols and redesigned the letters, thus giving the present appearance and sound accustomed to in those days contemporary education.

Printing is a great part of the record of graphic design and communication graphics. Printing encompasses and E. B. Oladumiyte³¹ binds up with the development of letter forms and type faces. Block printing reached a very high standard by the year (1041-1049) during which Sheng, in China developed individual characters with hardened clay. In the thirteenth century, metal type printing system was used in the Far East, China, Korea, and Japan. In 1450, Gutenberg cast moveable metal types. The innovation by Gutenberg removed man from the dark ages of ignorance, thereby placing him in the first book in English at Bruges. In France, the first press was established between the year 1470 and 1720. It should be noted that Gutenberg, Morse, Marconi, Boll, Sheng, Cast on and many others that were actively engaged in the printing process enriched the media stream of graphic designs and communication graphics in various ways by constantly developing and adding new devices to the already existing ones (Fatuyi, 2002).

Graphic Designer

The designer acts as a project manager and creates the overall look of the final product. Larger projects, such as films and animation, require the efforts of many professionals with varying skills. The designer's job is to unify the information into a cohesive product. Therefore the skills of the designer must include the ability to perform multiple tasks and retain a total vision of a project. Complex image manipulation is usually involved and the mastery of software programs such as CAD is a must.

Graphic Artist/Illustrator

The profession of the Graphic Artist/Illustrator, though always evolving to employ advances in technology, still involves the design and layout of individual pages. Graphic artists deal with static images including basic layout, logo design, and combining text and image for literature. Graphic design programs such as Photoshop are the primary tools for the graphic artist.

Graphic Design and Communication in cultural Education Learning

There are traits of graphic communication in educational learning. The Nigerian culture e.g. Yoruba culture, Hausa culture, and the Igbo traditions are full of graphical communications media: the traditional wall decorations, the traditional marks and various arts signs and designs. The graphical symbols and decorative patterns in the traditional Nigerian society, cave and wall painted for ritual purposes in shrines and theatres. Evidences of these communicative arts forms are inherent on the bronze, printmaking, terracotta, and stone carvings of many other cultures in Nigeria, the Igbo-Ukwu, the Nok, Ife Benin and Esie art and design were prominent centres for these artistic practices (Oladumiyte, 2013).

Graphic design and communication graphics as an art of learning in Nigerian education undergoes a process of modelled in clay, plastic sine, sketched or drawn or painted on two dimensional surfaces prioto mechanical mass production. Graphic communication in Nigeria emanated as a result of the introduction of aesthetic education in the formal educational system. The development of graphic communication in educational learning is therefore essentially the history of art education in formal school programmes. As a result, the world of information and communication technology has greatly influenced the teaching and practice of visual arts. The teaching and learning of graphic communication is aided by the use of some software such as CorelDraw, Adobe Illustrator, 3DS Max, and Photoshop. These have made it easier for graduates to express their creativity in advertising communication, book illustration, animation and photo editing, thus, conforming to the required skills of contemporary times (Okwoli, 2013).

The Role of Graphic Design and communication in Learning Educational Technology

Process

Education according to Fafunwa (1979), is the aggregate of all the processes by which a child develops the abilities, attitudes and other forms of behaviour which are of positive values to the society in which he lives.

Philosophically, education is the process of personal development and it can be perceived as the transmission of culture through school. Psychologists emphasize that education is an art and science of human behaviour where scholars employ the scientific methods to learn how human beings develop and respond in various situations. This knowledge is applied to influence the behaviour of individuals and groups toward achieving desired goals (Akolo, 1986). Researchers have revealed that, with the introduction of print and its popularity through the introduction of printing press, dramatic effects have evolved on the lives and thinking styles of mankind. This is as a result of the fact that in print, information is abstracted from experience and organized in sentence by sentence order or hierarchal manner, while the visual media structure information about our experience of the world in a horizontal manner.

Graphic communication materials are useful as motivational visual aids in education and they are also the type of materials that teachers and students can easily create. The pictographic images, words and pictures, ideas and knowledge, are basic tools for learning. In order to interest students and other individuals, posters drawn, painted and, photographed should be enacted. Some of the posters should be serious, others should be relaxed and amusing while some may use many words, and others use scanty words. It can also be defined as fine and applied art including visual arts that involves the application of lines and strokes to a two dimensional surface. It is the reproduction made from blocks, plates or types such as engravings, etchings, woodcuts and lithographs (Adelabu & Idowu, 2011).

The role of graphic communication in education according to Mbahi (2005), designer of educational posters should choose those means that are most achieved. In the teaching learning and process, the emphasis is on the medium best suitable for students to learn. Teachers need to integrate graphic communicative visuals with appropriate teaching methods. This should be aimed at promoting challenging experiences in learners, colours that are both associated with the topic and pleasing to look should be chose. The decision to use drawings or photographs is the prerogative of the teachers. Leslie (2006) noted that teacher's autonomy over the nature of classroom interaction is the selection of learning activities and the pacing of instructions is generally recognized. He is of the view that these are important decisions to make, for it is of no use adopting something to teach in colours which are unpleasant. This relates to Kothari (2008) and the view of Terras (2013) who discovered that courseware packages are frequently developed in an artistic or pragmatic fashion without any systematic statement of the objectives or analysis of the learning tasks required this happens when the artists is merely asked to design or illustrate without being brought into the instructional design process. Graphic Communication in any design process requires finding out that the message is intended for, what the message is and what behavioural changes are expected as a result of the message. Graphic Communication is best suited to produce courseware based on the teacher's strategies. The courseware is assessed with learner's population as part of the formative evaluation to diagnose learning difficulties.

Educational Technology has come to mean different things to different people. Technology itself has developed as a scientific application concept in industrial world to the wide application and solution to all educational problems. Educational technologist, for instance Morrish (1975), states

that the term educational technology, since it is relatively new, is in its nature elusive, it means different things to different people; to some, it is no more than a fashionable synonym for graphic audio-visual aids. To others, it has a wider connotation, implying an attempt to rationalize the whole structure of education and training in terms of improved methods of allocating and using both human and physical resources. He went further to say that to others, it carries a potential of mechanical features to be dreamed of and guarded against. This is an illustration of what the term educational technology is and why it cannot be separated from graphics art. As a result Oladumiye (2013), defines educational technology as a system by which graphical art illustration is being used to quickening and fastening the disseminating of knowledge to students and a means of enlightening the community as a whole about their immediate environment. That is to say, that educational technology is meant for instruction in the classroom situation also, it is meant for the enlightenment of the public through the use of the graphical illustration like billboards, posters etc.

Reeves (1998) and Okwoli (2013), defines educational technology as a system of approach to instruction, incorporating specific measureable instructional objectives, diagnostic testing criteria for students' performance and the repeated redesign of the curriculum materials until the criteria are achieved. From all these and other perspectives, we can deduce that educational technology is the production of teaching and learning material through graphic design communication arts either for storage and retrieval and dissemination of information.

Educational technologists are;

- 1) Creative artists who always look for combination of media and new teaching strategies in order to achieve a better learning and teaching process;
- 2) Graphic illustrators who are capable of achieving holistic designs which are generally efficient to the society and teaching learning process;
- 3) Keeper of visual records in learning process;
- 4) Those that communicate with graphic visuals and create awareness in learning process;
- 5) Those who add life to teaching and
- 6) Provide conducive learning environment with technology learning facilities that serves as tools to support traditional subjects and make use of new technology innovations like computer—based learning, materials.

Issues in Graphics Communication as Regard to Art of Learning in Education

Teachers have a duty to produce meaningful graphic visual messages which are of good quality and composition so that they can attract and hold attention to communicate. Pictures help to recall experience, aid detailed study, correct misconceptions build new experiences and give meaning to word symbols which may be used to determine a process, and may help in forming value judgment. A teacher who utilizes graphics in communicating can be a great asset to students and his teaching and instruction would be effective. Such teachers need to know the characteristics of both the student for he needs to focus on the needs of the students and how graphic design can help them to learn.

Bertoline (2005), notes that graphic communicative devices as applied by teachers in learning processes should be viewed as a universal approach to all school subjects. He also notes that most contemporary theories, both psychological and scientific concepts of teaching that exclude considerations to the use of graphic devices are inappropriate as a framework for curriculum design, for they could be too abstract or little related to students interest. Graphics Communication is a unique source of intellectual stimulus. It is an area in which observation and thinking skills have to be based on direct experience. Although approaches to appropriateness tend to be associated with certain assumptions about teachers, students and resources, Bertoline noted that what is important is

the extent to which appropriateness must logically affect the teacher's preparation of graphic communicating devices.

Teacher's autonomy is a significant variable in the shaping of teacher's communicative devices. Sometimes E. B. Oladumiyte 34 there are no external directives to teachers on what kind of communicative visual devices they could prepare and utilize. Consequently, teachers may develop communicative visual materials in any way they think appropriate or even exclude the subject or topic from the curricula. In such cases, teachers have a great deal of autonomy in school-based decisions about the use of visuals in their teaching. Graphics Communication is an integrated process which involves people, procedures, ideas, devices and organization. It is an integral part of a teacher's aide. Researchers have also revealed that 75% of what we learn is through sight, 13% through hearing, 6% through touch, 3% through taste and 3% through smell. As a result, Graphic Communication is a vehicle of technology brought together with the media specialist to develop, design utilize and evaluate the instructional resource programme. In the learning process, teachers should encourage learners to be prepared to look carefully, and not just seeing that which is most obvious in a communicative medium. A good graphic illustration may not mean the same thing to everyone (Newick, 2001; Wikipedia, 2012).

The Use of Graphic Communication as Instructional Materials for Effective Learning in Education

The use of relevant materials would help the teacher's effort so that learning could be effective and efficient in his teaching. For instance, instructional materials will guide the thinking of the teacher when he wants to discuss concepts that are too abstract for the pupils' level. The teacher can therefore, use the needed materials to present the facts. The power of visual communication is derived from the quality of presentations (Mbahi, 2005). Quality in the real sense is a totality of numerous specific elements over which designers have much control such as content, layout, arrangement selection, use of colour sketching lettering and choice of materials. The ultimate effectiveness of a visual presentation depends upon a mix of these elements plus the observers themselves and the conditions under which the images are seen. Whatever the purpose of a visual presentation is, whether it be for an overhead transparency, a colour slide for a program title, a handout for a lesson assignment or a chalkboard, white board, and display board, there are important questions to keep in mind.

- Is the meaning quickly clear to the viewers?
- Is the structured well laid out in a form that communicates in an effective way to the audience?
- Is the major idea differentiated from minor ones?
- Is it pleasing in arrangement, style, colour and is it appropriate for the purpose it is designed for?

Several considerations are important in planning any display; these will have direct influence on the effectiveness of communication. The clarification of the key idea or theme for the display and determination of the desired viewers' action or reaction and with several Graphics design principles should be considered especially in order to achieve a maximum productivity in the learning process. The following are some of the major things to be considered: balance, shape, emphasis, contrast, the colour wheel, harmonious colour;

Balance: Could be in two ways: the formal and informal. The two may be used for a design, the content and purpose of the presentation will suggest which is appropriate. Students, however enjoy informal display for bulletin boards and exhibits. Figure four is an example of Balance picture for classroom teaching.

Shape: A configuration pattern is usually found in effective display. It may be established by the directions that are developed to guide the viewers to see details in proper sequence. Whether the shape is subtle or obvious, it must be present; it should be very evident in the original layout.

Emphasis: Through the proper use of lettering one or more dominants colours and directional a well designed layout will emphasize the central idea of the instructional material.

Contrast: For instance, for a part of displays to communicate they must be noticed. A skilful arrangement exhibit which contains contrasting areas of light and dark will catch the eye of the viewers. One way to achieve such contrast work is the use of dark papers as a background for mounting light pictures, or vice versa.

Harmony: A good layout of instructional materials should be harmonious. This means that all the elements (lettering, colour, materials) must work together to support the basic idea presented. No one element should distract or capture attention to the exclusion of others.

Colour: An important element in any successful educational technology instructional material is the element of colour harmony. Effects with colour can easily be achieved in many ways, felts pens, coloured pencils, coloured paper, a microcomputer with colour ability to use colour wisely requires some thought about why, where, when, it can and should be used. As a result colour wheel cone has to be considered, the harmonious colours, monochromatic, the analogous and complementary colours. The monochromatic colours composed of the use of one colour tinted to many shades .E. B. Oladumiye³⁶

The complementary colours are colours opposite each other that complement each other for example yellow orange and blue-violet. Sometimes to create a harmonious effect, try to alter one colour slightly by adding white, black, or another colour:

- Here are some hints for using colours in producing instructional materials in graphic communication.
- Keep your colour designs simple.
- Limit the number of different colours used in a display.
- Use your colour to attract attention, give emphasis create contrasts create moods and guide viewing (Campbell, 1993).

On dark backgrounds for effective and powerful messages, use white, yellow, orange, green, red, blue or violet.

On light or white backgrounds, use, red, orange, green, blue, violet, and among other things, in sketching and drawing many people begin to defend their inability to draw. All human beings are endowed with the sense of creativity which should be displayed by individuals. Another important requirement for creating effective productivity in education technology is legible lettering. The application of computer design has made things E. B. Oladumiye³⁷ easy and simple in achieving good design in learning process. Computer design media are commercially produced, and many institutions use computer for local preparation of designs for many type of communication technological media (Maitland, 1951).

The Efficacy of Graphic Communication in the Learning Process

Research reveals that graphic communication in learning processes has the potential to increase students' learning system and it is better than teaching without the use of visual aids because the use of visuals enhance teaching.

The teacher's instructional materials, in form of graphic design visuals, support and, improve students' outcome.

Various comments based on experimental and research study approaches on the efficacy of graphic communication on the learning process suggest that students not only learn more when visuals are added to their teaching methods, their interaction satisfaction and awareness is improved. Visual aids through graphics communication carry details and relevant environmental information that relates to their areas of problems in which solutions are found.

Terras (2012), propounded that the efficacy of graphic communication visuals is a process that acted as information and it accelerates the learning process because they help students to master more subject matters and sharpen their learning skills in a shorter space of time. Kester (2007) identifies two sources of ideas: sensation and reflections. He stipulated that in the efficacy of graphic communication, visuals sensation conveys into the mind distinct perception of things while reflection is the perception of operation of minds, as a result, man thinks visually and the visual makes urban thinking possible, that is, talking without visuals for example, does not provide several linked options for learners, but visual presentation and talking have to go hand in hand.

Horn and Heather (2011) state that teachers' instructional practices are transformed by learning how to teach with graphic communication instructional materials because they develop new skills and build pedagogical strategies using technological visual aids. The research further reveals that 75% of the teachers said that teaching with graphic communication instructional materials has a positive impact on their system of disseminating knowledge in their classroom settings. Graphic communication devices generates interest which is a key note to instruction, motivation, stimulation and an intimate finding of relevance through the provision of charging experiences.

In the efficacy of graphic communication, other researchers like Brown, Lewis, and Harderoad (2003) note that this concept is deeply involved in the actual process of perception, thought and bodily action. As a result, it is incumbent for the teacher to fill the students' environment with many different graphic visuals to stimulate their sense of awareness and make learning easy.

Conclusion

An attempt has been made in this study to highlight the roles of graphic communication in the dissemination of knowledge. It is an accepted fact that instructional methods through graphic communications visuals are an integral process which involves people, procedures, ideas, devices and organizations. Some researchers of educational technology opine that graphic communication is an integral part of learning process; they concluded that 75% of what we learn is through sight, 13% through hearing, 6% through touch, 3% through taste and 3% through smell. The above statement explains the role of graphic communication as a vehicle of technology that brought the teacher, the learner and the audience together with the media specialist to develop, design, utilize and evaluate the instructional programmes in educational learning. The study highlighted the historical background of graphic communication and the imperative of graphic design communication in educational learning, here it discussed the role that graphic communication plays in educational learning. It also discuss the issue in graphic communication as regard the art of learning and finally, the efficacy of graphic communication in educational learning in disseminating knowledge.

In conclusion, learning process and dissemination of knowledge is much better when approached by the use of graphic communication medium because the use of this concept in teaching and learning process increases perceptual range along with conceptual readiness. It also increases knowledge complexity of reasoning process and the closely allied types of intellectual judgment coupled with the preservation of the natural intensity of all modes of perception and sensation in learning.

Graphic communication co-ordinates all of these and other various modes of perception and sensation with one another in relation to the environment and it increase the expression of thought in required form in Education. E. B. Oladumiyte³⁸

Recommendation

There should be visual and verbal relationship and simplicity of visual. Also the concept of the visuals provided should attract and be able to hold the attention of the students by the use of the principles and techniques of graphics, like colour, balance, unity, texture, line, contract harmony, proportion and perspective; and also the mastering of the principles of colours is essential e.g. the basic primary colour, the secondary, tertiary, analogous, complementary and harmonious colours.

Brown et al. (2013) noted that students' bodies may be captivated in the classroom or learning environment. The extent to which their minds can assimilate new knowledge is based on the soundness of the communicative e graphic medium and their field of experience. That is, graphic communication visuals used in the classroom teaching should focus on the understanding of the learners. Also, in preparation of graphic visuals, the illustration either in a painting, poster and drawing forms must be simple and straight to the point. Only images that contribute to the sentence structure are of vital consequence.

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3. EFFECTS OF IFRS ADOPTION ON THE PERFORMANCE OF SELECTED QUOTED COMPANIES IN NIGERIA

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Abstract

Accounting disclosure qualities have been the major issues for both the investors and the regulators across the globe due to differences in national culture. The introduction of IFRS is hoped to address these differences. However, some companies that intend to adopt IFRS in Nigeria seem not to have a clear picture of how this will affect their performance. For this reason, this study examined whether IFRS adoption leads to higher quality disclosures and identified factors likely to affect its convergence and harmonisation among the quoted banks and insurance companies in Nigeria. Primary data were adopted and sourced from the Head Offices of the selected companies. 125 copies of questionnaire were administered on 125 respondents but only 103 copies were returned and used. The descriptive and inferential statistics were used for the analysis and test of hypotheses at 0.05 significant levels. Findings revealed that IFRS adoption determinants strongly relate to implementation status of quoted companies in Nigeria; and IFRS implementation status leads to quality of disclosure among the quoted companies. However, the extent of adoption was perceived to be associated with high cost, lack of technical expertise and increased time consumption. The study therefore recommends that the IFRS adopting companies should train and bring up more indigenous Accountants for smooth convergence and harmonisation of IFRS in Nigeria.

Keywords: IFRS adoption, Harmonisation, Convergence, IFRS adoption determinants, Nigeria.

1. BACKGROUND TO THE STUDY

The globalization of businesses has brought the need for truly global accounting standards. Previously, local accounting standards were suitable for companies because investments were mainly carried out in home countries by investors. With the internationalization of capital markets, the importance of a single accounting language could not be over-emphasized. Introduction of a uniform accounting standard is perceived to increase easy comparability and transparency. Growing interest in the global acceptance of IFRS as a single set of robust accounting standards comes from all participants in the capital markets (The American Institute of Certified Public Accountants (AICPA), 2014). Many multinational companies, national regulators and users are in support of it because they believe the use of common standards in the preparation of public company financial statements will not only make it easier to compare the

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financial results of reporting entities from different countries, but also help investors understand investment opportunities better (AICPA, 2014).

As a result, the numbers of countries that require or allow the use of IFRS for the preparation of financial statements by publicly held companies have continued to increase. The Nigerian Federal Executive Council (FEC) in 2010 approved January 1, 2012 as the effective date for the convergence of Nigerian Statement of Accounting Standards (NG-SAS) or Nigerian GAAP (NG-GAAP) with IFRS (Okonjo-Iweala, 2011). All companies listed in Nigerian Stock Exchange (NSE) and others with significant public interest entities were expected to have fully converged to the IFRS by 2012. However, the convergence to IFRS, which comprises principle-based standards and interpretations, is expected to bring about uniformity in operations and auditing of companies. It is also expected that IFRS would improve financial reporting internationally by establishing a single set of high-quality, consistent and converged reporting standards.

While IFRS promotes a principles-based set of standards that establish broad rules, it often dictates specific accounting treatments that may make the adoption difficult due to variations in national culture. Thus, the main aim of the study was to examine the effects of IFRS adoption on the performance of selected quoted companies in Nigeria. Specific objectives of the study are to: (i) determine the impact of IFRS adoption and implementation status of quoted companies in Nigeria; and (ii) examine whether IFRS adoption leads to greater quality disclosure in financial reporting of selected quoted companies in Nigeria.

In line with the specific objectives, the following hypotheses are tested at 0.05 significant levels:

- i. H_{01} : IFRS adoption determinants do not affect the implementation status of quoted companies.
- ii. H_{02} : IFRS implementation status does not lead to greater accounting disclosure quality of the quoted companies in Nigeria.

The study focuses on the perception of respondents on effects IFRS adoption has on the performance of quoted companies in Nigeria. The listed companies considered in the study are restricted to banks and insurance companies only. This is because banks and insurance companies are perceived to be the life blood of any economy. Hence, the finance sector is one of the major focuses of the public and is believed to be able to provide useful and valuable information required for this study.

2. LITERATURE REVIEW

2.1 Conceptual and Theoretical Review

Diversity in accounting systems has significant economic consequences for the interpretation of financial reporting on an international level (Emenyonu and Gray, 1996; Choi and Levich, 1990; Lainez and Callao, 2000; Bushman and Smith, 2001). As a result, international accounting and securities organizations initiated a process to promote the harmonization of accounting standards as a means of improving financial transparency and comparability. IFRS was formed by the International Accounting Standard Board (IASB) which is an international standard-setting body basically in London (Gupta, 2012). The IFRS are set of accounting and financial reporting standards embraced globally by quoted companies in the preparation of their financial statements (Fay, Brozovsky, Edmonds, Lobingier and Hicks, 2008).

Different countries had different rules and standards issued by their local accounting bodies prior to the adoption of IFRS which aids financial reporting of their business activities. Financial reporting is defined as communication of published financial statement and related information from a

business enterprise on the third entity (ICAN, 2009). IFRS is also called principles-based standards and IASB recognizes it as an aspect of developing standards on principles based interpretation. These are in contrast with sets of standards, for instance in Nigeria GAAP as well as other standards from different countries, which involve application of more guidance. These types of standards are referred to as rules-based standards. Akman (2011) observed that information disclosed in the financial statements of a company is a function of its environment, where culture is an important factor. This cultural difference and the expertise required seem to have slowed down the successful implementation in Nigeria. However, Komolafe (2013) observed that Olusegun Aganga (a former Minister of Trade and Industries) disclosed at the 10th annual Financial Reporting Council summit held in Lagos Nigeria, that the first phase of IFRS adoption in Nigeria is already producing enhanced perception for the country.

Over the last two decades, a number of studies have been conducted on IFRS including its harmonization, convergence and a feasibility of a single set of reporting globally-accepted accounting standards (Jaggi and Low, 2000; Zarzeski, 1996). The proponents of IFRS have relentlessly claimed that IFRS possess many advantages over the domestic accounting standards of individual countries. Such perceived advantages include better accounting quality, timely loss recognition, accurate, comprehensive and timely information, among others (Barth, 2008; Ball, 2006). Several studies report improvements in accounting quality following voluntary IFRS adoption (Barth, Landsman and Lang, 2008) as well as mandatory IFRS adoption (Daske, Leuz and Verdi, 2008). For instance, Barth et al. (2008) provided evidence from 21 countries, showing that firms applying international accounting standards generally had less earning management issues, more timely loss recognition, and more value relevance of accounting amounts than others. Zhou et al. (2009) cited in Gupta (2012) studied China-emerging economy as sample country to investigate whether firms adopting IFRS have higher earning quality as compared to non-adopting firms in an emerging market. The results suggest some improvement in the quality of accounting information associated with adoption of IFRS. Two studies (Kent, 2007 and Palmer, 2008) have previously examined factors influencing disclosure on transition to IFRSs, and speculated that IFRS adoption will lead to greater and high-quality disclosure. Similarly, previous studies have revealed that there are evidences from countries that have adopted IFRS that it is more fair-value-oriented, reducing accounting flexibility allowed for issuers of financial standards, and incorporating the effects of economic events on firm performance into financial statements in timely manner when compared with local accounting standards (FASB and IASB, 2006).

Harmonisation, Convergence and Adoption of IFRS

One of the major objectives of IFRS is to create a sound foundation for future accounting standards that are principles-based, internally consistent and internationally converged. The international convergence of accounting standards refers to the goal of establishing a single set of high-quality accounting standards to be used internationally, hence the efforts of standard-setters towards achieving that goal. Motivations for convergence include the belief that it will result in increased comparability between financial statements, which will benefit a variety of stakeholders. A number of studies (such as Ball, Robin and Wu, 2003; Leuz, Nanda and Wysocki, 2003; Bushman and Smith, 2001; Burgstahler, Hail and Leuz, 2006; Nyor, 2012) have challenged the premise that changing the accounting standards alone can make corporate reporting more informative or more comparable. The studies recognized that accounting standards permit companies substantial reporting discretion due to the fact that application of the standards involves considerable judgment. For instance, Hail, Leuz, and Wysocki (2009) noted that accounting measurements rely on management's private information and involve an assessment of the future, making them subjective representations of management's information set.

The ultimate objective of convergence is to achieve a single set of internally consistent, high quality global accounting standards, issued by the IASB and adopted by all the national standard setters (Shima and Yang, 2012). A study by DeFond, Hu, Hung, and Li (2011) suggests that investors perceive IFRS adoption to increase comparability. It therefore remains unclear as to whether this increased comparability better captures the true fundamental correlation between firms. Thus, the terms of harmonisation and convergence give room for the possibility of a misinterpretation and misunderstanding of the IFRS debate about the extent to which national differences can be accommodated. The concerns for harmonisation of accounting standards, followed by convergence in the 1990s with IFRS are due to the globalization of the capital markets (Odia and Ogiedu, 2013). Harmonisation as defined by Choi and Meek (2005) is the converging of accounting standards in a manner in which national differences would be accommodated, allowing for the possibility of different accounting standards to co-exist. Obazee (2007) cited in Odia and Ogiedu (2013) suggests that convergence could be either by adoption (a complete replacement of national accounting standards with IASB's standards) or by adaptation (modification of IASB's standards to suit peculiarities of local market and economy without compromising the accounting standards and disclosure requirements of the IASB's standards and basis of conclusions).

The ideal position to move from national accounting standards to where there would be no differences at all in the accounting standards in place in every country is called FULL CONVERSION ("investment4future.blogspot.com," 2006"). In this case each nation totally removes its old, national standards and adopts only IFRS and nothing else. This is the accounting standard setters ideal as every company's performance could be very fairly compared as they would all be using exactly the same rules (or very close to this) for the recording and reporting of their key business transactions (Hail et al. 2009). However, the reality is, there have been a lot of concessions made to powerful countries - such as Germany, Japan and China which allows them to only "harmonize". Under this guideline, nations simply and gradually change/modify one standard at a time until they have all their old, relevant accounting standards aligned or consistent with any matching IFRS. For example, there is an international standard on segments IFRS 8 whereby each nation that is "harmonizing" only will modify its existing segment reporting standard to be as closely aligned with the IFRS 8 standard as possible but differences will and do occur as a result of legal rules that operate within each country. Once all the national accounting standards are aligned with matching IFR standards, then, for the business transactions covered by the IFRS standard, there is a form of convergence, that is, all the nations should be adopting the same or very similar, global rules for that business transaction. However, this convergence process is flawed in that nations such as the US retain a range of their existing national standards which listed companies have to comply with as well as the IFRS and has not fully converted to complying with IFRS only. Where there is doubt and "opaque" practices, mismanagement and fraud can occur and the investment risk in those countries increases as a result ("investment4future.blogspot.com", 2006). Thus, harmonisation is the slow process of modifying existing national accounting standards to be more aligned, one by one, with any matching IFRS - it leads to inconsistent accounting rules across countries as the alignment is not perfect.

2.2 EMPIRICAL REVIEW

Nigeria has joined the league of Nations that have approved IFRS based on the laid down rule among over 100 countries of the world permitted in converging with the goals of adopting IFRS. However, some issues arose with the implementation of the accounting standards. A study carried out by Odia and Ogiedu (2013) sought to correlate the non-compliance with the financial standards and governance code in 20 selected public quoted companies on the Nigeria Stock Exchange (NSE) in Delta State. The instrument for data collection was questionnaire. Data collected was analyzed using percentages and chi-square. The study revealed a general problem of inaccurate financial reporting of accounts of some public companies which resulted in misleading the prospective

investors and the general public at large. The authors recommended that stipulated penalties be meted out to deviants so as to enforce a credible reporting system. Nyor (2012) in his study of challenges of converging to IFRS in Nigeria expressed credibility fear on the financial statements prepared by Nigerian firms. This is borne out of the fact that IFRS gives room to flexibility and the opaque procedures (Green, 2009) employed by many Nigerian banks in using the methods convenient for them which may give room to abuse in revenue and profit manipulation. Financial problems may hence be concealed and fraud perpetrated. In another study by Ding, Jeanjean and Stolowy (2005) on why national GAAP differs from IAS: the role of culture; the authors investigated the role of culture as an explanatory factor underlying differences between national GAAP and IAS. They sampled 52 countries and they discovered that culture matters more than legal origin in explaining divergences from IAS. Leuz and Verrecchia (2000) noted that IFRS requires more comprehensive disclosures than the domestic standards of most countries.

Hung and Subramanyam (2007) in their study examined the impact of IFRS adoption on key financial ratios using Finland as a sample country. The result clearly shows that the adoption of IFRS changes the magnitude of the key accounting ratios. Moreover, it also found that adoption of fair value accounting rules and stricter requirements on certain accounting issues are the reasons for the changes observed in accounting figures and financial ratios. In this regard, the results of the study indicate that the adoption of IFRS changes the magnitudes of the key accounting ratios of Finnish companies by considerably increasing the profitability ratios and gearing ratio moderately, and considerably decreasing the PE ratio and equity and quick ratios marginally. The result indicates that the increases in the profitability ratios and the decreases in the PE ratio can be explained by increases in the income statement profits.

3. METHODOLOGY

The population of the study covers all the listed banks and insurance companies in the Nigeria Stock Exchange. A purposive sampling technique was adopted to select the nine (9) companies used in this research. 125 copies of questionnaire were distributed to employees of the selected companies. 103 copies were filled and returned and are valid for the study. The sampled companies are Diamond Bank, First City Monument Bank, United Bank for Africa, Guaranty Trust Bank, First Bank of Nigeria Plc, Sovereign Trust Plc, Royal Exchange, Custodian Insurance Plc and American International Insurance Company (AIICO).

The study made use of primary data through questionnaire administration and interviews. Questionnaire was designed to source information from quoted companies about the extent of the adoption of IFRS. Section A provides information on socio-demographic data of the respondents while section B is concerned with factors affecting IFRS adoption, the challenges, cost and benefit of IFRS on quality of accounting reports. 125 copies of questionnaire were circulated electronically to the respondents out of which 103 copies were filled, returned and valid for the study.

A five point Likert scale (1 is the lowest while 5 is the highest) to indicate the level of respondents' agreement to their perceptions about IFRS adoption in their respective companies. Cramer's V was used to test all the formulated hypotheses at 0.05 levels of significance. The reason for the choice of the statistical tools is the fact that all variables are nominal. The parameters set to serve as guide to the use of Cramer's V are: 0.01 – 0.39 = low relationship; 0.40 – 0.60 = moderate relationship; 0.61– 0.99 = strong relationship; 1.0 = perfect relationship.

To ascertain the validity of the reports presented in the Tables in the next section, the following decision rules were used as a guide for the tested of hypotheses: (i) if the symmetric information is less than p-value of 0.05, accept.; and (ii) reject, if the significant is greater than p-value of 0.05.

4. RESULTS AND INTEPRETATION

Demographic Information

Table 4.1 shows the demographic information of the respondents. The table reveals that there are more male respondents (80.6%) than females (19.4%). Most of the respondents (73.8%) hold a B.Sc. degree while 22.5% are either HND holders (13.6%) or Master degree holders (8.7%). The Table 4.1 also reveals that most of the respondents (96.1%) are professionally qualified in disciplines like Accounting (75.7%), Insurance (12.6%) and Banking (7.8%). This suggests that most of the respondents (75.7%) possess skills necessary to ascertain the validity of information supplied in respect of the IFRS adoption in their respective companies. At least, 92.2% of the respondents have either less than 10 years or 10-19 years working experience. With respect to job specification, there are more respondents who work as accountants (56.3%) than administrative staff (13.6%), bankers (15.5%) and others such as risk analyst (6.8%) and marketers (5.8 %).

Factors affecting IFRS adoption of quoted companies

Table 4.2 shows the number of quoted companies selected for the study. It also shows IFRS adoption status of the respective companies and the year of adoption. In the table, more than 82% of the respondents agreed that IFRS has been fully adopted in their respective companies and mainly took place in 2012 (60.2%), although about 15.5% of the respondents admitted that they are not quite sure of the IFRS adoption year in their companies.

Table 4.3 reveals various factors affecting the adoption of IFRS in Nigeria as reported by the respondents. As indicated in the table, lack of sufficient technical expertise (53.4%) and weak enforcement of law and regulation (24.3%) are the two major factors affecting full compliance with IFRS implementation. However, 46.6% of the respondents either strongly disagree (29.1%) or disagree (17.5%) that weak enforcement of IFRS law and regulation are part of factors affecting IFRS adoption in Nigeria. Other factors listed in the table are cost and time or subjectivity of the IFRS (Table 4.3). At least 60.2% of the respondents are more likely to agree (43.7%) or strongly agree (16.5%) that IFRS is time consuming and costly to implement, though 29.1% of the respondents are indifferent. In respect to subjectivity, 39.8% of them are indifferent while the remaining respondents (35.9%) have divided opinion with 35.9% either disagreeing to strongly disagree or agree to strongly agree (35.9%).

Procedure for Achieving Specific Objectives / Test of Hypotheses

This subsection is concerned with the test of hypotheses of the study. These were done to achieve the set objectives.

Table 4.4a: IFRS adoption Determinants by Implementation status

Factors affecting the adoption of IFRS	Implementation status			Total
	0	6(100%)	49(60.5%)	
Lack of sufficient technical expertise	0	6(100%)	49(60.5%)	55(55.60%)
Lack of cooperation from non-finance unit	0	0	3(3.7%)	3(3%)
Complicated nature of some standards of IFRS	0	0	16(19.80%)	16(16.20)
Weak enforcement of law and regulation	12(100%)	0	13(16%)	25(25.30%)
Total	12(100%)	6(100%)	81(100%)	99(100%)

Source: Field Survey, 2014

Table 4.4a above shows that lack of technical expertise (55.6%) and weak enforcement of law and regulation (25.30%) are the two major factors affecting IFRS implementation status of quoted companies in Nigeria. The extent of relationship between IFRS adoption determinants and implementation status of IFRS of quoted companies is shown in Table 4.4b below:

Table 4.4b: Impact of IFRS Adoption Determinants on Implementation status

			Monte Carlo Sig.		
	Value	Approx . Sig.	Sig.	95% Confidence Interval	
				Lower Bound	Upper Bound
Nominaby Phi	1.318	0	.000 ^a	0	0.029
Nominal Cramer's V	0.761	0	.000 ^a	0	0.029
N of Valid Cases	99				

a. Based on 103 samples

Table 4.4b reveals that there is a strong and significant relationship between implementation status and factors affecting IFRS adoption of quoted companies in Nigeria (Cramer’s V = 0.761, p <0.05). For this reason, the H₀₁ is rejected and we conclude that there is a strong statistical evidence to say that there is significant relationship between IFRS implementation status and factors affecting IFRS adoption in the quoted companies.

To achieve objective ii, H₀₂ was tested using Cramer’s V in Table 4.4b, and the result shows that there is strong relationship (Cramer’s V = 0.688) between IFRS adoption and quality disclosure in statement of accounts. This means that adoption of IFRS leads to higher quality disclosures among the quoted companies. For this reason, the null hypothesis was rejected and it can be concluded that IFRS adoption leads to greater quality disclosure of quoted companies in Nigeria.

Table 4.5a: Implementation status and Accounting quality following IFRS adoption

Implementation status	Accounting quality following IFRS adoption			Total
	Low	about the same	High	
About to be implemented (AI)	0(0%)	0(0%)	12(14.3%)	12(11.7%)
Partially implemented (PI)	0(0%)	0(0%)	6(7.1%)	6(5.8%)
Fully implemented (FI)	1(100%)	18(100%)	66(78.6%)	85(82.5%)
Total	1(100%)	18(100%)	84(100%)	103(100%)

Source: Field Survey, 2014.

Table 4.5a shows the impact of IFRS implementation status on quality disclosure of reporting following IFRS adoption in the quoted companies. The table shows that there is high quality disclosure (81.6%, 84/103) as the quoted companies move towards full implementation (82.5%). The extent of relationship is shown in Table 4.5b below.

Table 4.5b: Relationship between IFRS Implementation Status and Accounting Quality Disclosures

			Monte Carlo Sig.		
				95% Confidence Interval	
	Value	Approx. Sig.	Sig.	Lower Bound	Upper Bound
Nominal by Phi	1.662	.000	.000 ^a	.000	.029
Nominal Cramer's V	.831	.000	.000 ^a	.000	.029
N of Valid Cases	103				

a. Based on 103 samples

Table 4.5b shows a very strong and significant relationship (Cramer's V = 0.831, $p < 0.05$) effect of IFRS implementation status on quality of disclosure among the quoted companies. This result implies that the adoption of IFRS in quoted companies is associated with high quality reporting disclosures among the quoted companies in Nigeria.

Discussion of Results

In this study, one of the results shows that adoption of IFRS leads to greater and high quality disclosure of quoted companies. This result agrees with previous studies carried out by Barth et al. (2008), Kent and Stewart (2008), and Zhou et al. (2009) that there is an improvement in accounting quality following voluntary adoption of IFRS. Findings from the study revealed that many of the quoted companies sampled complied with IFRS adoption in their accounting reports. Even though about 82.5% of the respondents agreed that IFRS has been adopted in their respective companies (Table 4a), it is not clear if the adoption is full conversion or harmonisation because the adopting companies might not have move completely from the national accounting standards to a state where no differences exist with the IFRS standards. In as much as concessions are made to some companies to gradually adopt IFRS; one cannot really ascertain that companies that reported have fully converged and have complied. Results equally revealed that there is high cost associated with IFRS adoption and lack of expertise is still rampant among the quoted companies that have adopted it. These results also agree with speculations in the literature.

5. CONCLUSION AND RECOMMENDATIONS

This study examined the extent of IFRS adoption among the quoted companies with particular focus on the financial sector in Nigeria. The results based on statistical evidence revealed that most of the selected companies have adopted IFRS in their respective companies; and that the adoption lead to higher quality disclosure in reporting standards compared with the NG- GAAP. However, the extent of adoption was perceived to be associated with high cost, lack of technical expertise and more time consuming. As a result, the following recommendations were made:

- The adopting companies should train and continue to re-train more indigenous Accountants. This can be done by inviting IFRS experts to train and bring up more Accountants in line with the expertise required.
- There is need to continuously update IFRS requirements among the adopting companies. However, caution should be exercised when adopting IFRS due to differences in national culture of the adopting countries.

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APPENDIX

Table 4.1: Demographic Information					
Gender		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	83	80.6	80.6	80.6
	Female	20	19.4	19.4	100.0
	Total	103	100.0	100.0	
Academic qualification		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	HND	14	13.6	13.6	13.6
	B.Sc	76	73.8	73.8	87.4
	Masters	9	8.7	8.7	96.1
	Others	4	3.9	3.9	100.0
	Total	103	100.0	100.0	
Professional qualification		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	ACA	40	38.8	40.4	40.4
	ACCA	20	19.4	20.2	60.6
	Others	13	12.6	13.1	73.7
	CIBN	8	7.8	8.1	81.8
	FCA	18	17.5	18.2	100.0
	Total	99	96.1	100.0	
Missing	System	4	3.9		
Total		103	100.0		
Job Specification		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Accountant	58	56.3	56.3	56.3
	Administrative	14	13.6	13.6	69.9
	Marketing	6	5.8	5.8	75.7
	Banking	16	15.5	15.5	91.3
	Risk analyst	7	6.8	6.8	98.1
	Others	2	1.9	1.9	100.0
	Total	103	100.0	100.0	
Work experience		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Less than 10	73	70.9	71.6	71.6
	10-19	21	20.4	20.6	92.2
	20-29	8	7.8	7.8	100.0
	Total	102	99.0	100.0	
Missing	System	1	1.0		
Total		103	100.0		

Source: Field Survey, 2014.

Table 4.2: Quoted Companies, IFRS implementation status and adoption years					
Quoted Companies		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Diamond Bank	14	13.6	13.6	13.6
	First Bank Nigeria Plc	14	13.6	13.6	27.2
	Guaranteed Trust Bank	14	13.6	13.6	40.8
	FCMB	14	13.6	13.6	54.4
	Sovereign Trust Plc	14	13.6	13.6	68.0
	Royal Exchange	12	11.7	11.7	79.6
	Custodian Insurance Plc	14	13.6	13.6	93.2
	AIICO Plc	2	1.9	1.9	95.1
	Mutual Benefit	2	1.9	1.9	97.1
	NICON	3	2.9	2.9	100.0
	Total	103	100.0	100.0	
Implementation status		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Not yet implemented	12	11.7	11.7	11.7
	About to be implemented	6	5.8	5.8	17.5
	Fully implemented	85	82.5	82.5	100.0
	Total	103	100.0	100.0	
Year of adoption		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2012	62	60.2	60.2	60.2
	2013	25	24.3	24.3	84.5
	4	16	15.5	15.5	100.0
	Total	103	100.0	100.0	

Source: Field Survey, 2014.

Table 4.3: Factors affecting the adoption of IFRS

Factors affecting the adoption of IFRS		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Lack of sufficient technical expertise	55	53.4	55.6	55.6
	Lack of cooperation from non-finance unit	3	2.9	3.0	58.6
	Complicated nature of some standards of IFRS	16	15.5	16.2	74.7
	Weak enforcement of law and regulation	25	24.3	25.3	100.0
	Total	99	96.1	100.0	
Missing	System	4	3.9		
Total		103	100.0		
Time consuming and costly		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly agree	2	1.9	1.9	1.9
	Disagree	9	8.7	8.7	10.7
	Indifference	30	29.1	29.1	39.8
	Agree	45	43.7	43.7	83.5
	Strongly agree	17	16.5	16.5	100.0
	Total	103	100.0	100.0	
Subjective		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly agree	14	13.6	13.6	13.6
	Disagree	23	22.3	22.3	35.9
	Indifference	41	39.8	39.8	75.7
	Agree	11	10.7	10.7	86.4
	Strongly agree	14	13.6	13.6	100.0
	Total	103	100.0	100.0	
Weak enforcement of law and regulation		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly agree	30	29.1	29.1	29.1
	Disagree	18	17.5	17.5	46.6
	Indifference	12	11.7	11.7	58.3
	Agree	18	17.5	17.5	75.7
	Strongly agree	25	24.3	24.3	100.0
	Total	103	100.0	100.0	

Source: Field Survey, 2014.

4. ANALYZING GENDER INEQUALITY AND NATIONAL GENDER POLICY IN NIGERIA

By Ijeoma Blessing⁷ Andahmed, Mudi⁸

ABSTRACT

Despite the existence of constitutional provisions and commitments to regional and international human right treaties and conventions, the right of women and girls are grossly violated and devalued in Nigeria and many African countries. In the light of the above, this paper critically analyze the issues of gender inequality giving emphases to the issue of the concept gender, the rationale behind national gender policy, situation analysis and framework, guiding principles of the national gender policy and above all, the critical areas of gender gap.

Keywords: Gender, Gender-inequality, Gender policy, gender gap, stand principle theory, guiding, economic participation, economic empowerment

INTRODUCTION

Gender is the word used to describe social and personality differences between women and men; it refers to that which society defines as masculine and feminine (Webb,1991)

Attempt have been made in Nigeria to addressed the issue of women's right, responsibility and discussion in the early 80s with a view to improve the socio-economic and political lots of Nigerian women as a whole, but the guiding principles and the framework adopted then was weak, this due to the feet that gender issues have gone beyond the largely women empowerment approach and the narrow women in development (WID) concepts to a more and all-embracing approach of gender and development (GAD).In Nigeria, not until recently, an important document emerged to redirect gender equality, improved standard of living, and build a just society devoid of discrimination, harness free fall potentials of all social groups, regardless of sex or circumstance that can give both men & women equal voices in decision making and policy implementation. The attainment of gender equality is not only seen as an end in it itself and human right issue, but as a prerequisite for the achievement of sustainable development. Hence this paper will attempt to explain the concept gender, an overview of previous attempt, the rational behind the emergence of NGP as well as explaining it aims and objectives, guiding principles and the framework within which it operates conclusion and recommendation will be equally given.

1. The Concept of Gender and Gender Inequality

Gender should be distinguish from the term "sex", this is due to the fact that, most a times, the concepts are used interchangeably, the word Gender is used to describe social and personality differences between men and women, it refers to

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that which society defines as masculine and feminine while sex on the other hand refers to the term that is used to classify species into either female or male, female alone can give birth and breast feed while male hormonal and genital structure differ from that of female Webb (1991).

Understanding the difference between gender and sex or between men and women is determine by nature and that which is socially defined as been appropriately for men (male) and women (females). Sex is all about the biological difference which is obvious and can be seen physically from conception and the way in which they live their lives; this can be well described in biological differences from the two, just like the existence of social difference between males and females (Webb 1991). Gender according to Omoregie (2009) is the range of characteristics pertaining to, and differentiation between, masculinity and femininity. From the above concepts we can deduce that gender is the society's division of humanity into sex as males and females and the characteristics attached to being male or female.

Gender inequality according to Omoregi (2009) refers to unequal testament or perceptions of individuals based on their gender. She adds that, gender inequality arises from differences in socially constructed gender roles as well as biological attributes. But Obanya (2002) in his own views conceptualizes gender inequality to mean gender stratification. He defined gender, stratification as the ranking of sexes in such a way that women are unequal in power, resources, prestige or presumed Worth. From the definitions, we can understand that gender inequality is the unequal distribution of resources or things perceived as valuables between males and females in society.

Unlike gender, sex is universal term that describes and differentiates males from females and conversely due to its relativity, stable features; gender is a more variable concept defined differently between societies and within the same society over time, this is because it focuses more on social and personality difference that exist among males and females as well as between them, hence inequality with regard to treatment of the two either economically, politically and educationally hinder growth and development, because the essential biological differences that exist have tended to separate society unequally in terms of women and man's labour, power roles and expectations (Webb 1991).

Theoretical Framework

According to Smith (2002) in Scotts (2003) the originator of the "stand theory", she uses the notion of standpoint to emphasize that what one knows is affected by where one stands (one's subject position) in society. We begin from the world as we actually experience it, and what we know of the world and of the "other" is conditional upon the location (Smith 1987), yet, Smiths argument is not that we cannot look at the world in anyway other than our given stand point. Rather, her point is that (1) no one can have complete, objective knowledge; (2) no two people have exactly the same standpoint; and (3) we must not take the standpoint from which we speak for granted.

Instead, we must recognize it, be reflexive about it and problematise it. Our situation, everyday experience should serve as a "point of entry" of investigation (Smith 2005:10). Put it in another way, the goal of Smith's feminist sociology is to explicitly reformulate sociological theory by folly accounting for the standpoint of gender and its effect on our experience of reality. Interestingly, it was Smith's particular standpoint as a female in male-dominated world, and especially as simultaneously a wife and mother and a sociology graduate student in the 1960's that led her to be the formulation of her notion of standpoint. By overtly recognizing the particular standpoint from which she spoke, Smith was bringing to the fore the extent to which the issue of standpoint has been

unacknowledged in sociology. Sociology was explicitly set out as the "scientific" and objective study of when it first emerged as a discipline in the nineteenth century, but because it first practitioners were almost exclusively men; it implicitly assumed and reflected the relevancies.

The failure to recognize the particular stand points from which they spoke not only left sociologists unaware of the biases inherent to then-position. In addition, by implicitly making the discipline of sociology a masculine sociology – that is, by focusing on the world of paid labour, politics and formal organizations (spheres of influence from which women have historically been excluded) and erasing or ignoring women's world of sexual reproduction, children, household labour, and affective ties -sociology unwillingly serve as a vehicle for alienating women from their own lives (Seidman 1944:212).

3). This is the issue mentioned previously; at the same time that sociology emerge as provocative new discipline dedicated to explaining the inequalities and systems of stratification at the heart of various societies, (especially apparent for instance, in Marx and Weber), it created its own version of domination by shifting attention almost exclusively to one particular dimension of human social life — the masculine - donated macro level public sphere - at the expense of another (the world of women).

In short, Smith underscore not only that the stand point of men is consistently privileged and of that of women devalued, but that the standpoint of the (white) male upper-class pervades and dominates other world views. This idea, that not all stand points are equally valued and accessed in society, clearly reflects Smith's critical/Marxist roots. As she pointed out in her writing "the Feminism and Marxist" (1977), Smith explicitly link her feminism with Marxian. She explains how "objective social, economic and political relation ... shape and determine women's oppression" (ibid: 12). She focuses on "the relations between patriarchy and class in the context of the capitalist mode of production" (1985:1) and emphasizes how the inner experiences winch also involved our exercise of oppression against ourselves were ones that had their location in the society outside and originated there (1977:10).

The Rationale behind National Gender Policy

The national gender policy emerged due to the permissive nature of gender discrimination worldwide. Accessibility to and control over resources in both economic and political sphere is widening, hence, promoting gender equality is crucial if not necessary, a contributing factor to development (Omorgie, 2009).

The progress of a nation is being determined by people, both women and men alike to escape poverty and improve their standard of living. Based on that the attainment of gender equality is not only seen as an end, but as a necessary requirement for the achievement of sustainable development, that is the more reason why the issue of gender equality and women's empowerment has continued to remain a topic of discussion in global treaties, conventions and declarations.

In 1948, it was globally expressed at the United Nations Universal Declaration of Human Rights (UDHR), the guiding principles of the secular state & human right culture whereby almost all the countries of the world agreed to a basic common standard of human rights, while also prohibiting discrimination on ground of race, religion or sex (Omorgie, 2009).

Even though the human right exists in national constitutions, it continues to encounter many impediments in relations to culture and religious practices which overpowers patriarchal societies and pre-date the regime of global human rights imperatives.

Other issues beside the human right debates, is now the fundamental issue of global and national development which is intricately tied to the "woman question", while the status of women becomes an important variable in understanding if a wealth of the nation. Interest in the position of women in societies has gone beyond seeing women as "the problem" of development, and for as a "subject of analysis", to a focus on gender role/power relations, thereby focusing on men and women in an interactive ways, as they both shape and are reshaped by development process and practices. The shift from the human right approach to a development oriented frame work in analyzing and understanding the role of men and women in development comes from the back drop of seeing gender equality not only as an issue of social equity but also has led to changes in which ways that the institutions of development function and understand the gendered nature of social and economic processes and their outcome.

African countries remain pervasive towards violation of human rights in the areas of marriage, inheritance and divorce, as a result of coexistence of statutory, religious and traditional systems. At the national level, there are weak structures to support litigation, implementation and reporting mechanism for the protocols (NGP 2006:F7),

Despite, the existence of constitutional provisions and commitments to regional and international human rights treaties and convention the right of women and girls are grossly violated and devalued in Nigeria and many African countries. This is known in the overall low Gender Development Index (GDI) for the country, and manifested in low participation of women in paid employment, politics, leadership and decision making and equally high rate of physical and sexual harassment and assault, trafficking, marital rape, early/force marriage, and different phases of harmful traditional practices against women and the girl child. With the exclusion of equal opportunity commission in the country, and weak legislature structures to protect the right of women, development opportunities continue to elude women. To aggravate the situation, the available or existing policy document (e.g. National Policy on Women) is not capable of challenging of the structure, thus gender inequality and the general devaluation of women.

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structure, thus gender inequality and the general devaluation of women conceive within the realities of the governments macro-policy plans, including its resources allocation framework. The operation of ministry of women Affairs and inter-governmental programmes of development patterns remains the only interaction medium of women focused between government resources and activities, the project were hardly institutionalized or assumed permanence.

Based on the experience, of the past years have led to the conclusion that a different approach is needed to adhere the empowerment of women, that although the empowerment of women remains critical to the achievements of gender equality, gender equality policy initiatives must focus on imbalance of power relations between men and women and institutional transformation, as a means of social justice empowerment and poverty reduction for all.

Guiding Principle of the National Gender Policy (NGP)

A policy is a course of action that is geared toward achieving targeted goal, hence every policy should have a guiding principle and framework that will guide the smooth riming of it plans so as to achieve the rationale behind it establishment.

The national gender policy is not an exception, the general vision and mission for & implementation of it laudable plans emerged from the perceived priorities from the situation analysis, field findings from stakeholders during national and zonal consultation, and in accordance with other global, regional as well as national best practice. The achievement of a just and gender equitable society where men and women will contribute their maximum quota to development at all levels of governance are the main focus of the policy.

Addressing women empowerment programmes alone cannot solve the problems of unequal gender relations in the country, thus, the main thrust of the policy is the fundamental fact that drives the policy, women alone cannot be considered without the involvement of men, it is recognized mat the nation cannot achieve any measure of sustainable growth and human development without removing gender gaps in productive of all economic agents, thus, to promote gender sensitive and gender responsive culture in National Policy making in general as well as promoting gender mainstreaming in all public and private policies in all organizational and community culture in Nigeria (NGP).

To establish a clear vision and framework to guide the process of developing laws, policies, and practices that will ensure equal rights and opportunities for women and men in all spheres and structures of government as well as in the work place, the community and family - is the main goal of the national gender policy.

In view of the mandate given, the specific objectives of the national gender policy are to:

- (1) Create an enabling policy environment for translating government commitment to gender equality in the reality.
- (2) Established policies, programmes structures and mechanisms to empower women and to transform gender relations in all aspects of work at all levels of government as well as within the broader society.
- (3) Ensure that gender considerations are effectively integrated into all aspects of government policies activities and programmes.
- (4) Establish an institutional framework for the advancement of the status of women as well as the achievement of gender equality.
- (5) Advocate for the promotion of new attitudes, values and behaviour, and a culture of respect for all human being in line with the new policy.

- (6) Strengthening the voice of women in civil society, in Parliament and in other legislatures who have already made visible impact by challenging gender blind laws and policies.
- (7) Enhancing the work that is already being undertaken by the ministries at the national, state and local government levels and those of other development agencies committed to issues of women empowerment, gender equality and equity for all.
- (8) Guide the development of the National Gender Action Plan - NGAP (NGP G6:10).

The Purpose and Aim of the National Gender Policy

Nigeria embraces the gender policy in order to highlight the gender perspective in all aspect of planning policy, developing legislation and transformation activities. The aim of the gender policy is to focus on addressing the systematic inequalities between women and men in society without ignoring the fundamental difference between them.

Empowerment of women being the major priorities as a way of achieving gender equality is base on the premise that gender inequality is about power relations between men and women.

And as such the optimum benefit of both parties should be put into cognizance in any policy, plan or practices that seeks gender equality in order to balance these power relations. The purpose is to incorporate gender policy statement that all national goals and sectoral objectives, by analyzing the ways and manner that gender in equality intervenes with the achievement of local, national, regional and global policy outcomes.

The national women machinery is not the only organ left with the responsibility of implementing the policy, stakeholder are to also share the responsibility. The gender policy will articulate the problems, the challenges, the imperatives and there-from die vision, goals, commitments and outputs, strategies to achieve gender equality, as well as framework of Implementation and monitoring (KGP 06: P 08)

The gender policy is a holistic policy for total national reorientation and transformation, towards poverty reduction and sustainable and equitable growth, the more reason why it is articulated within the framework of the nations extant policy framework, the National Economic Empowerment Development strategy (NEEDS), Gender equality will therefore address other important goals within the context of NEEDS, SEEDS, LEEDS, and their likely feedbacks.

Among other things, the gender policy will also work toward the development of a common set of ideas in all cultural socio-economic and spatial contexts, based on a common understanding of gender concepts as the policy, recognizes the variant and often conflicting views and perceptions of gender and gender equality from cultural, religious as well as contemporary western values of development. It will therefore figure out clear vision of what the nation aim to achieve through gender equality, deriving from our common vision as a country as well as within the evaluation of gender debates in the international arena.

Transformation is the goal of gender equality, and like all process of change, it may encounter impediments in the form of interests of individuals, group and organization. However, the National Gender policy for Nigeria is based on widespread consultation at all levels of National development and is packaged to undergo continues fine-tuning, based on an active communication strategy, continued sensitization and gender education as well as constant provision of facts and figures on gender status to promote evidence based gender plans.

Critical Areas of Gender Gap

The finding of the United Nation Development Fund for Women (UNIFEM) revealed five important areas concerning the global patterns of inequality between men and women namely:

1. Economic participation
2. Economic opportunity (National employment level)
4. Educational attainment
5. Health and wellbeing

Economic Participation

The participation of women in the workforce in both quantitative and qualitative is now accepted not only as important for covering the level inequalities of poverty among women, but also very essential towards raising household income and the overall economic development of the nation.

To this end, the notion of securing women as a mere recipient of help is not a commanding but rather, seen with a view strongly supported by an evidence of suggesting that the education, employment, and ownership rights of women has a great influence on their ability to control their environment and contribute to economic development.

The remuneration on an equal basis is the major concern of economic participation of women not actual number of women participating in the labour force.

Women represent two—third of world's poorest people, as such, globalization has further intensified the existing inequalities and insecurities for many poor women, as a result of the generated opportunities for local producers and entrepreneurs to reach international market, (NGP 06: P: 61).

Economic Opportunity (National Employment Level)

Estimates of unemployment rate vary widely according to geopolitical zones, between rural and urban centre, as well as between women and men. In 2003, women accounted for about 41% of the national workforce (14 — 70years) and 45% of the unemployment while men account for 50% of the workforce and 55% of the unemployed.

From 2001 - 2004, women constituted 29% - 31% of the federal civil service workforce while men made up 69% - 71%.

There is only an increase of 1% in the proportion of women in the federal civil service workforce from 2001 - 2004. Women are significantly under represented both in the entire national workforce and in the federal civil service in view of the fact that women constitute approximately 49% of the Nigeria population. (NGSB 06:61).

Political Empowerment

Political empowerment refers to the equitable representation of women in decision-making structures, (both formal and informal) and incorporation of women views in the formulation of policies affecting their societies. The inter parliamentary union reports a world average of only 15.6% participation by women in combined houses of parliaments.

The statistics of region offer few surprises, ranging from less than 6.8% in the Arab States and African countries to 18.6% in the Americans and 39.7% in the Nordic states. While women are poorly represented in the lower levels of government, they are rarer still in the upper echelons of decision making. The absence of women from structures of governance inevitably means that national regional and local priorities (i.e. how resources are allocated) are typically defined without

meaningful input from women, whose life experience gives them a different awareness of the community's need, concern and interests different from those of men.

In Nigeria, the participation of women in decision making is low due to impending factors like culture and traditions which generally have greater influence in authority, social status and opportunities to men and regards women's role mainly to that of the household keeping (Family and child bearing; (06:P878).

Participation in politics at the three tiers of government, (local, state and federal) is still a male dominated affair. There is only a very slight improvement in the number of women elected into political positions in 2003 when compared with 1999 figures. In 1999 women make up only 1.2% - 3.6% of the elected members of Senate, House of Representatives and State House of Assemblies and in 2003, the number increased to 3.75 - 5.8%. More women has also been elected into positions both at state and federal government levels. In 1999, there were 12 female state assembly members out of 990 members, 13 female House of Representatives members out of a total of 360, 3 female senators out of 109 members. However, in 2003, there were 39 female state assembly members (compared in 1999), 21 female members of House of Representatives (compared 13 in 1999) and 4 female senators compared 593 in 1999). Despite the improvement, these figures are gross under representation of women, who constitute half of the population in Nigeria (INEC), (NGSB 06:P81).

Education Attainment

One of the most important organ of empowering women at all levels is educational attainment because without education, comparable and content to that given to boys and men, women cannot have access to and participation in all forms of socio-economic aspect of the society.

Under the national policy on education adopted in 1981, revised in 1995 and 1998, Nigeria operates a 6-3-3-4 educational system previously comprising six years of primary education, three years of junior secondary education, three years of senior secondary education and four years of higher education. Under the Universal Basic Education, the first nine years of schooling up to the end of the junior secondary, now constitute the basic education component the system also includes adult and non-formal education programmes as well as a teacher training and special education, especially for physically/mentally challenged children.

Since the introduction, of formal western education in Nigeria by the early church missionaries in the late 18th century, women enrolments in all three levels of education (Primary, secondary and tertiary) has continued to be consistently well below that of men because of Nigeria's cultures and traditions. This generally accorded greater authority/opportunities to men/boys and regards women's roles as largely compared to the family and child bearing. In 1992, for example, the percentage of the total female enrolment in primary, junior, secondary senior secondary, technical schools and universities were 4.1%, 45.1%, 45.3%, 16.8% and 42.6% respectively, their numbers only increased marginally by about 1% in 1999. (NGSB 06:P21).

Health

One of the concepts that substantially differentiate between women and men is health and wellbeing, which concerns their access to sufficient nutrition, healthcare and reproductive facilities as well as issues of fundamental safety and integrity of person. According to the World Health Organisation, 585,000 women die every year, over 1,600 die every day, from causes related to pregnancy and childbirth, the Planned Parenthood Federation of America quotes that "of the annual 46 million abortions worldwide, some 20 million are performed unsafely resulting in the death of 80,000 women from complication, accounting for at least 13% of global material/mortality, and causing a wide range of long term health problem ".

The health of women is determined by a complex combination of various health determinants including income, social status, education, literacy, employment, working condition, social and physical environments, health, child developments and genetic endowment. The Millennium Development Goal (MGDs) call for 75% reduction of maternal mortality ratio and 66.66% reduction of child mortality (children under 5 years by 2015). The challenges to the achievement of these objectives in Nigeria include teenage pregnancy, harmful cultural factors, poverty, illiteracy, lack of health personnel and infrastructures particularly in rural areas etc. (NGSB 06: P45).

Conclusion and Recommendations

Earlier effort to improve the socio-economic and political lots of Nigerian women from the early 80s does not meet expectations, this is due to the fact that, the earlier attempt have not address the problem of discrimination among people with regard to gender, the extant women empowerment approaches and concepts used previously has only dwelt on rights of women, as the society changes, its goes beyond that, but also to the overall sustainable, all inclusive national development, this informed the emergence of the National Gender Policy.

The National Gender Policy mainly focused on gender equality and that refers to equal opportunity rights and responsibilities for women and men. It geared toward addressing the disparity in relations among all individual and groups in society. The underlying idea is the belief that all people are of equal value, regardless of sex, race, religion, ethnic origin, or social class, one of the cornerstone of equality is gender equality which this policy emerged to address.

UNIFEM has identified 5 crucial areas concerning the global patterns of inequality that ranges in the following aspect of development, economic, politic, health and education attainment, this inequality should be addressed in order to attain development, because both men and women are bait for development, thus, the main aim of the National Gender Policy is to promote gender equality and to bring a gender perspective into all aspects of planning policy, developing legislation and transformation activities in Nigeria aspects of planning policy, developing legislation and transformation activities in Nigeria.

The approval of the National Gender Policy is the first step in accomplishing this vision of change and social transformation. It is envisaged that the National Gender Policy shall be operated within the current structures of governance.

However, to ensure that the proposed change is more enduring, and for long-term sustainability, it is important to reconsider the structure within which the National Gender Policy shall operate. A major challenge within the present arrangement is how to coordinate the gender mainstreaming efforts across sectors (public and private) without over-tasking the present structure. Again, it is also important to clearly separate mandates for "women empowerment and 'gender equality'" being the two pillars of the National Gender Policy. A solution is proposed through the creation of supportive institutions and/or institutional reforms. Some of these include the Equal Opportunities Commission, the creation of a Department of Gender Equality within the Ministry of Women Affairs and renaming the present National Centre for Women Development National Centre for Gender Equality and Women Development National Centre for Gender Equality and Women development.

Although all institutions (public, private and community level institutions) are to be involved in collecting and collating gender disaggregated data to ensure proper monitoring and evaluation processes, the Gender Equality Department shall be responsible for the overall coordination and assessment of progress on die implementation of the National Gender Policy, and shall be responsible to the Ministry of Women Affairs and Social Development.

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5. DIFFERENCES IN ATTITUDES AND REPORTED BEHAVIOR TOWARDS GENDER EQUALITY, AND MARITAL INSTABILITY

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ABSTRACT

This article presents findings of a study that focused on finding the relationship between husbands' and wives' attitudes and reported behaviour towards gender equality and marital instability. A correlational research designs was used with a matched sample of 100 married couples that had been married for at least three years, selected using simple random sampling. Husband and wife filled three similar questionnaires, but separately. Each husband reported his wife's behaviour and each wife reported her husband's behaviour to avoid self-report bias. Relationships between differences in attitudes, reported behaviour and marital instability were examined. Pearson product moment correlation was used to establish relationships. The study discovered that though attitudes are significantly related to behaviour, only behaviour is a significant correlate of marital instability.

KEYWORDS: gender equality, attitudes, behavior, marital instability, correlational

Introduction

Generally, the rise of gender-equal culture has come to be regarded as a virtually irreversible trend associated with modernization and development (Radhika, 2001, Jamieson, 1999). Changes in gender relations; such as women employment outside the home, education, property ownership, which result in a shift of power relations between sexes, may have contributed to increased wrangles over who should do or own what, creating unprecedented instability within families (Deniz, 2012, Naiwanga,1996). The reason might be found in the people's belief of what it means to be a man or woman. The fact that for generations men and women have been and to a large extent still being socialized to perform certain gender specific tasks and the power that surrounds them makes it likely that couples' attitudes towards gender equality continue to differ, which may eventually affect their behaviour and the marital stability.

What is seen in Uganda today is a struggle among women and men, as the former try to improve their status, which the latter see as a threat to their power. According to Lichman (2002), this might be due to the disproportionate change in gender roles unaccompanied with the same rate of

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attitude change and behaviour. In the family setting, this struggle is likely to increase marital disputes (Pias, 2012).

In this study, it was expected that there would be a significant and positive relationship between husbands' and wives' attitudes and behavior towards gender equality, and marital instability. The purpose of this study was to examine whether couples' attitudes and reported behavior towards gender equality is related to marital stability.

Scope

The study covered Nyendo/Ssenyange Division of Masaka Municipality in Uganda. This area was selected due to its advantage of having well-defined marriages, both traditional and modern that would give the study a clear picture. The division is composed of a population that has a mixture of all tribes and academic backgrounds. Ssenyange is occupied mostly by Baganda farming bananas and coffee, while Nyendo has people engaged mostly in small-scale business and other jobs.

Attitudes towards gender equality specifically involved looking at couples' beliefs, thoughts facts, and emotions in favour or disfavour of the equality of men and women. In terms of behaviour, the study focused on behaviour between spouses geared towards helping each other to develop personal abilities and choices. These included: Sharing housework and child-rearing, empowering the spouse to get a job, sharing the financial constraints of the home when both spouses work, and couple's participation in family decision making.

Marriages in this area were of four categories: customary, religious (Christian or Islamic), civil and informal marriages. The study looked at marriage in its broadest sense and includes all the above categories, considering only married couples that had been married for at least three years. This study looked at marital instability in intact marriages, focusing on thoughts about divorce or separation, seeking help, and disagreements.

Attitudes towards gender equality and marital instability

In recent decades, gender relations within marriage have changed in important ways. These changes that have occurred within marriage since the 1960s may have contributed to improvements in marital stability by increasing the extent to which marital relationships are flexible, modern and responsive to changing individual preferences and potentials (Amato & Stacy, 2000). However, those changes may have threatened marital stability by elevating normative ambiguities within marriage, increasing the importance of negotiation and hence raising potential for marital instability (Amato & Stacy, 2000).

Family stability has suffered a great deal in recent decades among most industrialized countries. In America mainly, literature of women's employment has been associated with marital instability based on two arguments; over-throwing traditional marriage norms and taking women away from their traditional responsibilities (Deniz, 2012, Knudsen & Waerness, 2001). Previous research suggests that increasing support for non-traditional gender-role attitudes and greater support for egalitarian power relations may have positive as well as negative consequences to

marital stability (Amato & Stacy, 2000). Hence, the growing support for non-traditional gender role attitudes and egalitarian power relationships in recent decades may have challenged the traditional gender-based division of labour and power that continue to underpin many marriages (Amato & Stacy, 2000). According to Amato and Booth (1995), marriages in which wives hold more favourable attitudes than those of their husbands, or in which husbands hold more unfavourable attitudes than their wives, are more prone to conflict than those marriages in which husbands hold favourable attitudes and the wives unfavourable attitudes. They also point out that generally, men are more traditional in their role beliefs than women; therefore it's more likely that a man with more traditional views will marry a woman with more modern beliefs. In such case a woman may experience inequalities that result in upsetting marital stability (Amato & Stacy, 2000).

Despite dramatic changes in law and policy that have erased or minimized distinctions between men and women, married life has registered a minimum change (Nock, 2001). The difficulty society has with accepting changing gender relations in pursuit of gender equality may have caused strain between spouses, ultimately affecting marital stability (Lubna, 2002). In Bangladesh, for example, women's involvement in work outside the home has upset the traditional balance of norms and values (Mandelbaum, 1998). He notes that women's participation in public affairs that was once minimal makes men suspicious of such trends suspecting that such may damage their family honour. In such a case, they would even terminate their marital relationship by sending their wives back to their natal family. This clearly shows how sensitive the concept of gender equality is to the society.

Mandelbaum (1998) showed that the majority of respondents experienced incompatible attitudes towards their spouses' multiple roles and status. Many consequences follow, but the reason these consequences affect marital stability negatively is because women's roles are changing but traditional attitudes have not been changing at an equally rapid rate. Mandelbaum (1988) concludes that the conflicting attitudes accompanied with behaviour among couples reflect the foreignness of the idea of equal human worth, which may have complicated the marital life.

This might be more or less the same scenario in Uganda today. With the coming of gender equality; changing gender relationships on one hand and strongly held attitudes towards gender issues on the other, couples' behaviour may change contrary to their attitudes. This may have a relationship with marital stability.

Reported behaviour and marital instability

Nock (2001) asserts that both husband and wife express more marital satisfaction when husbands are involved in housework and child-care. Research also indicates that when the spouse, especially the wife reported experiencing a sense of equity, marital stability is maintained (Mackey & O'Brien, 1995). This is suggestive that equality may increase marital stability. However, assumptions about gender equality tend to conflict with the realities of most marriages. Men do not appear to be doing more house-work than they did decades ago yet women are advancing in response to their commitment to paid labour as well as maintaining their full commitment to house work (Nock, 2001).

Gender equality may hardly matter if one is male or female in college, on the job at church, in the voting booth, or almost anywhere in public, but it surely matters in marriage (Nock, 2001). “Alternatively marriage has not been re-defined to accommodate the changes in male-female relations that have occurred elsewhere” (Knudson & Mahoney, 1998, p. 3). As a result, the family institution that determines the assumptions about how marriage life should be organized no longer complement other social arrangements (Nock, 2001). It is therefore more likely that the family will be increasingly viewed as a problem for people because the assumptions and behaviour about domestic life are no longer in agreement with those in other settings. Therefore, couples are faced with several contradictions in their attitudes and behaviour in the marital relationship. On one hand, they enter relationships with egalitarian ideas and with expectations that propel them towards equality; on the other hand men and women continue to enter relationship with traditional gender expectations that are recycled through their behaviour in the family (Knudson et al. 1998).

According to Gottman (1994; the key to a stable marriage lies in the balance between positive and negative behaviour of the couple. Mackey and O’Brien (1995) found out that couples who reported higher levels of joint-decision making also reported higher marital stability and vice versa. In their study, couples reported wanting to see effort on the part of the husband and wife towards open and more direct ways of dealing with family issues. These are some of the positive behaviour towards gender equality that is related to marital stability.

However, Eugene & Puni (2000) note that despite the economic improvement of women, they still hold a subservient status to men that gives them less negotiation potential. Repeated studies have shown that conflicts over whether the wife should work or who should do or own what, are the leading causes of marital instability (Nock, 2001). This is also seen in Uganda today; conflict over property between husband and wife is one of the leading cases handled by the Uganda Association of Women Lawyers, FIDA (U) Annual Report, (2001). Beliefs about gender have long been an organising template that guided behaviour in both public and private (Nock, 2001). Yet while gender has become increasingly unimportant in public, many couples have not fully adjusted to these changes in their private married lives.

When couples return home from work, school or church, they often struggle with traditional ideals about marriage that do not apply in these other areas (Nock, 2001). This is likely to affect couples’ behaviour at home, in the end affecting marital stability. Therefore it is necessary to investigate couples’ behaviour in relation to gender equality and its relationship to marital instability.

According to Eugene & Puni (2000), couples in developing countries portray considerable inconsistencies in their responses to questions related to the behaviour of their spouse, which they attributed to minimal discussions between spouses about apparently sensitive issues. They however acknowledge that despite this limitation, once these responses are treated with caution, one can obtain better results than using self-reports. This study looks at one’s behaviour as reported by his or her spouse.

Researchers have used marital instability more or less interchangeably with marital dissolution, low marital quality and desertion (Booth & Edwards, 1983, Amato & Stacy, 2000). This may not apply to Uganda and specifically the study area because, due to economic dependency especially

of wives and fear of societal disapproval, many couples in Uganda are likely to continue staying in their marital relationships however unstable they might be. The belief most Ugandans have that any marital relationship must be permanent also makes it likely that many spouses stay in marriages amidst facing problems. Therefore this study is looked at marital instability in intact marriages.

Hypotheses

1. The disparity between husbands' and wives' attitudes towards gender equality is related to marital instability.
2. The disparity between husbands' and wives' reported behaviour towards gender equality is related to marital instability.

METHODOLOGY

This study used a correlational research designs to establish the relationships between variables. These included: Attitudes, reported behaviour towards gender equality, and marital instability. Simple random sampling strategy was used to obtain a matched sample. A number of 100 couples were selected, making 200 total respondents. Nyendo/Ssenyang has three parishes with 14 local councils. With the help of local authorities, married couples for the whole division were identified according to three locales (parishes): Nyendo A, Nyendo B, and Ssenyange. It is from these that the sample was drawn. Three self-administered questionnaires with pre-coded items were used to collect data for this study. Questionnaire one measured couples' attitudes towards gender equality. Attitudes were measured using a six-point Likert-type questionnaire while reported behaviour was measured on a four-point Likert-type questionnaire and marital instability was also measured on a four-point scale

Both hypotheses were tested using Pearson product moment correlation coefficient. Initially the disparity between husbands' and wives' attitudes was obtained by computing the real difference between husbands' and wives' attitudes in order to get a disparity score for each couple. Then the disparity scores were correlated with marital instability. Similarly the real difference between husbands' and wives' reported behaviour was computed to get a disparity score for each couple. These were then correlated to marital instability.

Results

Hypothesis 1: The disparity between husbands' and wives' attitudes towards gender equality is related to marital instability. To test the relationship, Pearson's correlation coefficient was computed. Results show that there is no significant relationship between disparity in husbands' and wives' attitudes, and marital instability ($r=-.06$; $p=.565$). Hence Hypothesis one was rejected.

Hypothesis 2: The disparity between husbands' and wives' reported behavior is related to marital instability. Hypothesis two was tested using Pearson correlational coefficient. Results indicate that there is a significant positive relationship between disparity in reported behavior and marital instability ($r=.26$; $p=.010$). This implies that the bigger the difference between husband's and behavior, the more instability and vice versa. Hence Hypothesis two was retained.

DISCUSSION AND CONCLUSION

The results for hypothesis one which indicated that there's no significant relationship between the disparity between attitudes of husbands and wives and their marital instability is not in line with the literature, which is quite surprising. There is considerable evidence from other studies that conflicts are more likely in those marriages where husbands and wives' attitudes differ. This is more applicable to marriages in which wives hold more favourable attitudes than their husbands, or in which husbands hold more unfavorable views than their wives (Amato & Booth, 1995; Amato and Stacy, 2000; Mandelbaum. 1998 & Kaufman, (2000)

Hence the study findings imply that even when wives have more favourable attitudes than husbands; this is not related to the subjective evaluation of their marriage. Married couples still view their marital relationships as stable, regardless of their differences in attitudes towards gender equality. This is probably due to the fact that many people in Uganda believe in the permanence of marriage such that even when their attitudes differ, it is less likely to be related to the way they see their marriage.

Kaufman (2000) points out that although studies of wives often find a negative relationship between favourable gender role views and marital stability, studies of husbands often find that attitudes of husbands are the most important in determining marital stability. Attitudes of women are not significantly related to divorce, while husband's attitudes correlate positively and significantly with divorce (Kaufman, 2000). This implies that being the head of the family, a husband's attitudes are more valued than those of wives, which may neutralise the difference in attitudes that would affect marital stability. It is also possible that wives are more likely to compromise with their attitudes to suit their husbands, which may reduce the disparity between wives' attitudes and their husbands'.

This concurs with Mandelbaum's (1998); findings that most women are not comfortable about their empowerment due to the negative impact it has on their marital harmony. Most women realise that jobs empower them and sense their husbands' fear for women' power that surrounds this empowerment, which may increase conflict in the home. This makes wives fear for their marriages and may therefore give up or neglect their views to ensure stability to their marriage.

Probably this explains clearly the idea in Ugandan cultures that a woman should submit to her husband, however educated or rich she might be. Most women still find it inappropriate to work and support the family even when the husband is unemployed. A man is still taken as the sole provider who decides on most family issues. One respondent had this to say in "Luganda Omusajjaalimaokusajjalatakubangay'agulaomukazi" meaning that; "a man has to do anything he wants after all he is the one who pays bride price".

This may explain why the difference in husbands' and wives' attitudes towards gender equality does not relate significantly to marital instability. It is important to note however, that as women continuously become financially independent, they may be less likely to compromise with their attitudes, creating a difference in the husbands' and wives' attitudes which may influence marital stability.

Therefore, gender empowerment is likely to upset the existing power where the husbands are the pillars of society and heads of the family. Husbands may have to deal with the perceived threat brought about by wives' empowerment through employment and/or education, in a society where they have always been mainly dominant. Similarly, wives may also have to appropriately handle the power they gained in order to use it in away that sustains a functional family, built on interdependence, respect, strength of character, objectivity, fairness and sense of self.

Disparity in husbands' and wives' reported behaviour and marital instability

Hypothesis two stipulated that the disparity between husbands' and wives' reported behaviour is significantly related to marital instability. Results confirmed that there is a significant positive relationship between the disparity in husbands' and wives' reported behaviour and marital instability. This suggests that a marriage in which husband and wife differ significantly in behaviour related to gender equality may be more prone to marital instability than marriages in which husband and wife do not significantly differ.

This is consistent with the findings by Nock (2001), which imply that husbands and wives express less satisfaction when husbands are not involved in housework and childcare. It also concurs with Gottman (1994) that the key to a stable marriage lies in the balance between negative and positive behaviour of the couple.

A weak but significant relationship suggests that though there might be a difference in the couple's behaviour, this may not greatly influence the couple's subjective evaluation of their marriage. As observed before, the possible explanation for this is that most Ugandans believe in the permanence of marriage, an attitude upon which marital stability is assessed. It is possible that differences in behaviour may be neglected or even tolerated to maintain the status quo of the family reducing marital instability.

However it is important to note that the weak relationship portrayed by the results should not lead to an underestimation of the relationship between disparity in married couples' behaviour and marital stability. Most Ugandans, especially in Masaka where the study was carried out, have a tendency of wanting to conceal their problems, especially within the marital bond, pretending everything is well. This can be illustrated by some of the idioms that Baganda use: "Eby'omunjutebitotolwa" and "Toyanikabuziinabwobweru", implying "family issues should be kept secret", and "don't expose your problems" respectively. So, it is hard to determine the accuracy of this relationship amidst such a scenario

This is consistent with Eugene and Puni's (2000) findings that there are considerable inconsistencies in reported behaviour of couples in developing countries, especially among women, even those who are educated. He attributed this to the subordinate status they hold in marriage. Most likely there might have been some inconsistencies that affected study results.

However, compared to the results still reveal what the spouses do in the home is related to marital instability than what beliefs or values they hold. This is supported by Bern's findings (cited in McNeil, 1972) which imply that people are often more concerned with other's behaviour than attitudes.

Based on these remarks, it is important to note that though the results revealed weak relationship, it is evident the difference between husbands and wives reported behaviour is likely to be highly related to marital instability than what was actually found out in this study. This has been supported by many research findings (Nock, 2001; Eugene and Puni, 2000; Gottman, 1994).

Results revealed that disparity in attitudes is not related to marital instability, but disparity in behaviour is positively related to marital instability. Therefore, it can be concluded that though attitudes may be related to behaviour, only behaviour is a significant correlate of marital instability.

Recommendations

In view of the increasing gap between husbands' and wives' behaviour in relation to gender equality that is likely to threaten marital stability, the government and non- governmental organizations seems to have concentrated more on sensitising women, which has left out men. Therefore government policy-makers, especially in the Ministry of Gender Labour and Community Development, should design programs to sensitize both men and women together. In so doing, husbands' attitudes are likely to change. This is likely to create a positive attitude between husband and wife as they realise the need for equality, which may change their behaviour too.

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6. CHALLENGES FROM USING MUSIC INSTRUMENTS: ADVOCATING USING MUSIC IN LEARNING PROCESS

BY

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Abstract

Learning becomes difficult when there is no music involved on the side of both parties – teachers and students. Most of the curricular recommend the use of music in any learning process. In reality, teachers do not use music in when teaching. It is for this reason that this study came up to find out the impact of using music instruments on teaching in selected post primary institutions in Nyakayojo sub county, Mbarara – Uganda. The findings found out that there not enough musical instruments, if not available at all, in most of the selected post primary institutions. Where few music instruments were available, they were not used. As if that was enough, many teachers didn't know how to use musical instruments. It was boring, if not hectic, on the side of students and, a burden on the side of teachers when trying to make students understand rather than cram. Most of the teachers thought that music was for music teachers only in their music lessons. The study recommended every teacher to try to use musical instruments when teaching and the government to come in if not, learning process would remain a burden why it should be enjoyable.

Key words: Musical instruments, learning process

Introduction

According to Ssekamwa (1995), Musical instruments are those teaching aids that help a teacher to clearly demonstrate to the learners about what is being taught. In Uganda, music did not start with the colonial rule but it was there in African traditional culture. This form of education was later referred to as informal education by colonialists and Christian missionaries. This informal education aimed at giving instructions to the young ones on how to sing, live better in society and being good citizens in future. It involved instructions from the elders to the young ones. This could be at night around the fire place and while at work, like when weaving baskets, hunting and digging. Musical instruments used by then were horns, flutes, tube fiddles, gongs, bells and pipes.

With the coming of the European missionaries in 1977 and 79 respectively, informal education was abandoned and was replaced with formal education brought by Europeans. In this form of education, children of the same age group were collected under roof and given musical instruction by teachers. It should be noted that, Europeans discouraged Africans to continue with their form of education, which was now looked at as devilish and barbaric and therefore to be abandoned.

Musical instruments facilitate learning (Ssekamwa 1995). As there is a correlation between musical aids and easy learning that stimulates the mind of the one who is learning to understand better. Therefore, musical instruments are very important in learning process. These musical instruments include; piano, tube fiddles, xylophones, and properties like

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spears, chairs, shields, manuscript board and television sets. The teacher can select and use any of these according to the topic in the learning process. However, in post primary institutions in the area of study showed that music instruments were not adequate. This means that teachers were teaching without including music. Therefore learning was not done effectively. Thus, the research came in to find out whether music instruments have any impact on learning.

Review of related literature

Musical instruments used in learning.

According to Aggarwal J.C. (1995), there are many categories of musical instruments found in educational institutions, which are used in teaching in schools. These are;

Hardware and software materials. Hardware materials are the tangible objects like computers while software are intangible programmes in the operation system which contain music or musical instruments.

Projected materials and non-projected materials. Projected materials include projectors, films and slides. Non-projected materials on the other hand include chalkboards, maps, diagrams and books that contain music or musical instruments.

Audio, visual and audio-visual materials. Audio materials include radio, piano, tube fiddles and telephones. Visual materials include maps, charts, posters and pictures. Audio-visual materials also include television (Thompson, 1995). Three-dimensional media include all shapes like models and specimens.

Media. These include computers, video recorders, radios, cassettes and filmstrips.

This is a comprehensive view of music instruments on which this study was based. However in the field study, these were or not available in the selected institutions.

The impact of musical instruments on teaching

Ministry of education and sports (1989) evaluated the use of music instruments that when fully utilized in teaching, they enhance music teaching and academic performance. The ministry went on and gave the following advantages;

- i. Delivery of music instruments can be more standardized by using media.
- ii. Instructions can be more motivating and learning can be more interactive.
- iii. The time required for the instructions can be reduced.
- iv. The quality of learning can be improved when desired. In other words flexibility is possible.

Even, Thompson (1995) states that, "the use of music in teaching supplements or complement the teachers' task". He further states that, they provide first hand information, which is necessary for concept formation. Students can touch, smell and even test if necessary. This gives them a wider understanding of things being learnt. According to Warburton O (1992), teachers who use the indirect method/style of teaching/ learner centered were more effective than those that use the direct style teaching/teacher centered method.

In the course of handling the teaching, a number of music instruments have to be employed and unless this is done, teaching becomes more theoretical. As John (1999) correctly

observed that music instruments are far more effective than words alone during the teaching – learning process. He concluded that, learners tend to remember 10% of what they hear, 50% of what they hear and see, then 90% of what they hear, see and do.

According to Aggwal, J.C. (1995), music instruments are supplementary services used by the teacher to clarify, establish, co-relate and co-ordinate accurate concepts, interpretations and appreciations in teaching any subject. They include the music text books, music instruments like piano, tube fiddles, xylophones and, costumes such as raffia skirts, beads, head gears, skins, properties like spears, chairs, shield, manuscript board and television sets. The teacher can select and use any of these according to the topic in teaching. Using these instruments help in improving the learning process.

Methods and techniques

The mixed explanatory method (quantitative and qualitative) was employed where the data were collected utilizing semi-structured questionnaires, interview schedule and observations in the use of music instruments during the learning process from 104 respondents composed of 4 administrators, 20 teachers and 80 learners from five selected post primary institutions in Nyakayojo sub county, Mbarara - Uganda. Themes were constructed after coding and quantitative data were analyzed using frequency counts, explanations and descriptions in presenting the findings.

Presentations and interpretations

Demographic characteristics

Learners: Most of the learners were still young (below 18 years) and were interested in music. All students in secondary institutions entered after successfully completing primary level and those in Primary Teacher College (Kibingo TTC) entered the college after passing Ordinary level very well. Majority (70%) knew music instruments though they didn't know how to use/ play them. Most of the respondents answered disagree with 96.4% to the question of learning using music instruments. This was a very big percent compared to 3.6% of the respondents who agreed. Almost all learners (99.2%) enjoyed lessons where music instruments were used compared to just a few (0.8%) who didn't care and answered "not sure".

Teachers: 60% were above thirty years, 40% were below thirty years. Most of the teachers were diploma holders (99%) compared to 1% who was a Bachelor's holder. All selected teachers were (100%) knew musical instruments and knew how to play most of them. This was so because they were music teach teachers. Many teachers (84.3%) agreed that they were not using musical instruments when teaching compared to minority (15.7%) who confessed to have used them on some few occasions even.

Administrators: 87% of the administrators were above 50 years. Only 23% were in their fifties or late forties. All the administrators (100%) were Masters' holders in education. A big percentage (80%) agreed on with the question being available in schools compared to 20% who disagreed that the available are not enough.

Challenges in the use of instructional materials in learning

Most of the learners agreed (mean = 3.26) that they understood the lessons in class when music was used. The understanding when musical instruments were used was at high degree (mean = 3.96). Eighty seven percent of the teachers disagreed that the students used music during learning process but strongly agreed that the students understood when using musical instruments also. Fifty percent of the administrators strongly agreed that the teachers used music during the learning process and agreed 3.33 that the students understood the lessons when using musical instruments.

Ways to address the challenges in the use of musical instruments

Based on the responses from the students, teachers and administrators, the ways to address the challenges are; teachers to use music and musical instruments when teaching. Train all teachers on how to use music and musical instruments when teaching. Administrators and the government to provide musical instruments to all institutions of learning.

Findings based on observation

Observations were made though many institutions didn't have music on the time table. Most of the schools didn't have enough musical instruments. Many teachers were teaching without musical instruments. Some were trying to use music instruments for the first time. Students became wild when musical instruments were brought in during the learning process and they (instruments) became center of attraction. Lessons with musical instruments were cheerful and interesting while on the other hand, lessons without any musical instrument were boring.

Findings based on interviews

During the interviews, students were being true in revealing not to have been using music instruments during their learning process. They needed to play them and to perform or to be entertained but they were limited to such. Teachers agreed that they were using musical instruments but not all what they want to use were available apart from drums. Administrators covered themselves that music instruments were enough and available yet one wonders why they needed the government to buy for them musical instruments. They also covered teachers that they were using musical instruments.

Conclusion and Recommendations

Musical instruments are not enough in post primary institutions. The use of musical instruments schools is very low. Teachers don't know how to use musical instruments when teaching. Learning process is more theoretical. The Ugandan government, through educational officers and administrators are reluctant on using musical instruments during the learning situation. Learners are facing a lot of challenges in learning.

The teaching of nowadays is quite different from that of longtime ago (modern Vs traditional respectively) where the former is learner centred while the later is teacher centred. Learners must practice what they learn and there should be ice breakers during the learning process. Learners should be participate at maximal level and be active not talk and chalk (writing notes) only. Using of musical instruments should not only be in class. Let learners be allowed to use them even in their free periods. Seminars, workshops, practice and presentations should be programmed for both teachers and students. Musical

instruments, both soft and hard wares, should be made available for both teachers and learners but not to be locked in stores. Let the government plans, supply and supervise well her education system. Teachers should be trained on how to use musical instruments.

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7. JOB STRESS AND VOCATIONAL BURNOUT AMONG THE LECTURERS OF SA'ADATU RIMI COLLEGE OF EDUCATION KUMBOTSO KANO, NIGERIA BY

Yusuf Musa Kibiya¹,

Abstract

This research investigated the relationship between Job stress and Vocational burnout of male and female lecturers in Sa'adatuRimi College of Education Kumbotso, Kano. Using 256 lecturers as sample out of 713, the research adopts co relational design and the data of the study was collected through the use of researcher devised instruments of assessing job stress and vocational burnout. The data collected was analyzed through frequency count, percentages, Pearson Product Moment Correlation Coefficient and t-test analysis. The results of the study show that many lecturers in Sa'adatuRimi College of Education Kumbotso develop vocational burnout from the stress they derived as a result of workload pressure, role conflict, role ambiguity, performance pressure and home role interference as 0.591 correlation index of the paired variable posits, and also there is no significant difference between job stress and vocational burnout of male and female lecturers. Recommendations such as employing more teachers as well as making the working environment friendlier were proffered to the authority of Sa'adatuRimi College of Education, Kano.

Key words: Job Stress, Vocational Burnout, Lecturers

Introduction

Job occupies the larger portion of every individual's life, and job life is one of the important parts of our daily lives which cause a great deal of stress without noticing its effect. Due to the demanding and competitive nature of the working environment many people in the world are spending most of their time in job related work purposes resulting to stressing their life. Usually people are more worried about their job performance that can even affect the way they treat other people and how they communicate with their family, relatives, friends and clients. Job stress is seen as a situation where some work characteristics and demands are thought to cause poor psychological, physical and mental health as well as general personality fatigue. Job stress is an emotional, mental, psychological and physical strain caused by overwork and other job related pressures. While vocational burnout is a problem related to an individual's vocational life. Hornby, (2006) define burnout as psychological exhaustion and diminished efficiency resulting from overwork or prolonged exposure to stress.

Amer, (2004) explains that vocational burnout is a syndrome characterized by three major components of emotional exhaustion, depersonalization and diminished feelings of personal accomplishment. This indicates that vocational burnout has been associated with impaired job performance and poor health including headaches, sleep disturbances, irritability, marital dysfunction, fatigue, depression, hypertension and anxiety. Burnout in vocation is seen as occupational crises capable of causing significant impairments in individual's vocational and personal life. In some instances burnout in vocation cause cardiovascular disorder, gastroenteritis

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problem as well as muscle-skeletal imbalance that find itself in to individual's life without noticing its effect until the damage has been done.

Other variables capable of vocational burnout among workers as Moore (1982) puts are role conflict, role ambiguity, workload pressure, homework and home role interference, performance pressure, physical and psychological strain, family relationship interference as well as interfering relationship with other people. Kostko , (2007) explained that these variables when accumulated upon time lead workers to get worried about the outcome of their work and finally affect the way they treat other people and at the end they may not be satisfied with their job.

Several researches were conducted in line with vocational burnout among workers. Barrick (1989) in a research of burnout and job satisfaction of vocational supervisors using 202 sample size found that majority of the supervisors constituting 94% experienced occupational stress leading to burnout in their vocation. The result of the investigation shows that the subjects develop burnout from their working places because they were faced with series of work stress. In another finding, Ahsan, Abdullah, Fie and Alam (2009) explained that individual worker develop job dissatisfaction when confronted with job stress. Using survey method, the researchers administer job stress questionnaire on 500 participants (academicians) in Malaysia and by the use of multiple regression analysis, the results of the study reiterated that there is the presence of vocational burnout in the academicians caused by job stress due to pressures from both internal and external environment of the workers.

Furthermore, this shows that most of the academicians are faced with series of challenges and heavy workloads in the places of their work. Some lecturers discharge their primary assignment of teaching and research, and in addition they were assigned to man some strategic offices of administration. This may result to role conflict, role ambiguity, workload pressure and interference in the relationship with family and others. The trend may negatively affect job satisfaction leading to job dissatisfaction and stress thereby leading to vocational burnout among the teachers (Mansell, Brough and Cole, 2009).

Statement of the problem

Researcher's experience in establishment matters as well as teaching in tertiary institution contributed to the study on the job stress and vocational burnout. Therefore, the main concern of this work is to see if there is relationship between job stress and vocational burnout among male and female lecturers of Sa'adatuRimi College of Education Kumbotso, Kano.

Research questions

The research has the following questions:

1. Is there any relationship between Job stress and Vocational burnout among lecturers of Sa'adatuRimi College of Education Kumbotso, Kano?
2. Is there any difference between Job stress of male and female lecturers of Sa'adatuRimi College of Education Kumbotso, Kano?
3. Is there any difference between vocational burnout of male and female lecturers of Sa'adatuRimi College of Education Kumbotso, Kano?

Objectives of the research

The following are objectives of this research:

1. To find out the relationship between Job stress and Vocational burnout among lecturers of Sa'adatuRimi College of Education Kumbotso, Kano.

2. To study the difference between Job stress of male and female lecturers of Sa'adatuRimi College of Education Kumbotso, Kano.
3. To examine the difference between Vocational burnout among male and female lecturers of Sa'adatuRimi College of Education Kumbotso, Kano.

Research hypotheses

This study has the following hypotheses:

1. There is no significant positive relationship between Job stress and Vocational burnout among lecturers of Sa'adatuRimi College of Education Kumbotso, Kano.
2. There is no significant difference between Job stress of male and female lecturers of Sa'adatuRimi College of Education Kumbotso, Kano.
3. There is no significant difference between Vocational burnout of male and female lecturers of Sa'adatuRimi College of Education Kumbotso, Kano.

Methodology

Correlational research design was used in the study, because it attempts to discover or established the existence of relationship between two or more variables. Bichi (2004) as well as Best and Kahn (2006) posits that correlational research is a method of examining the interrelationship between independent and dependent variables. Kouting, (2004) reiterates that correlational study gives emphasis on establishing how close the links are between the variables under study.

Population of the study

The population of this study is the entire lecturers of Sa'adatuRimi College of Education Kumbotso, Kano, amounting to 713, comprising 528 males and 185 females.

Sampling

Using Slovene's (2013) formula of finding sample size which is $n = N / (1 + Ne^2)$ where n = Number of samples, N = Total population and e = Error tolerance. The formula is used because it is scientific, practical and precise in sample extract. The researcher used 256 lecturers as sample size through using proportionate sampling procedure and simple random technique, 153 male lecturers as well as 103 female lecturers were selected and used in the study.

Instrumentation

Researcher devised Job stress and vocational burnout questionnaires consisting six portions were used in this study. The areas covered by the questionnaires are role conflict in job, relationship with others, workload pressure, homework interference, role ambiguity and performance pressure. The questionnaires contain thirty (30) items each on a four points likert scale, and they contain 2 sections. Section A contains demographic information of the respondents such as gender, age, school, highest qualification, etc while section B consists of structured statement which elicits information about stress in job and vocational burnout.

The instruments (Questionnaires) have face and content validity through subjecting them to researchers and professionals in Educational Psychology and Measurement and Evaluation. In terms of reliability, the instruments were also subjected to two weeks interval of test and a reliability index of 0.83 and 0.85 were found. These results made the questionnaires reliable for this study. The instruments are hand scored and were administered through the use of research assistants.

Data Analysis

Statistical Package for Social Sciences was used to analyze the collected data of the study. Relationships and differences were measured using Pearson product moment correlation coefficient (PPMC) and t-test analysis.

Results

To answer the research questions, table 1 explain the phases of stress faced by some lecturers of Sa'adatuRimi College of Education, Kano.

Table 1: Summary of the level of Job stress and Vocational burnout among lecturers of Sa'adatuRimi College of Education Kumbotso, Kano

S/N	Item Statement	Level of job stress and vocational burnout					
		Low		Moderate		High	
		F	%	F	%	F	%
1.	Role conflict among lecturers of SRCOE Kano.	26	11%	60	23%	170	66%
2.	Relationship with others among lecturers of SRCOE Kano.	62	24.2%	169	66%	25	9.8%
3.	Homework interference among lecturers of SRCOE Kano.	25	9.8%	44	17.2%	187	73%
4.	Workload pressure among lecturers of SRCOE Kano.	20	7%	39	15%	197	78%
5.	Role ambiguity among lecturers of SRCOE Kano.	30	12%	56	22%	170	66%
6.	Performance pressure among lecturers of SRCOE Kano.	20	8%	50	20%	186	72%

Source

: Research field work

Hypotheses testing

Hypothesis 1

There is no significant positive relationship between Job stress and Vocational Burnout among lecturers of Sa'adatuRimi College of Education Kumbotso, Kano.

In testing this hypothesis, responses of the subjects (lecturers) on Job stress and Vocation burnout were transformed and subjected to Pearson Product Moment Correlation Coefficient statistic using SPSS as shown in table 2.

Table 2: Summary of r value showing relationship between Job stress and Vocational burnout of lecturers in Sa'adatuRimi College of Education, Kumbotso

Variables	No	Mean	Std	r- Cal	P	Remarks
Job Stress	256	35.51	4.57			
Vocational Burnout	256	36.81	5.02	0.591	.000	Rejected

Table 2 shows that r- value calculated is 0.591 which shows that it is greater than the P value of 0.000 therefore the null hypothesis 1 is rejected, and the alternative one is accepted which says there is significant relationship between Job Stress and Vocational Burnout among Lecturers of Sa'adatuRimi College of Education Kumbotso, Kano.

Hypothesis 2

There is no significant difference between Job stress of male and female lecturers in Sa'adatuRimi College of Education Kumbotso, Kano.

In order to test this hypothesis, all the responses collected on Job stress of male and female lecturers were also transformed and subjected to statistical analysis of t-test on SPSS as shown in table 3.

Table 3: Summary of t-test analysis showing no differences between Job Stress of male and female lecturers

Variable	Gender	No	Mean	Std	t - cal	t - crit	Remarks
Job Stress	Male	153	35.69	4.46	0.79	1.28	Accepted
	Female	103	35.23	4.74			

Table 3 reveals that t- calculated 0.79 is less than t- critical which is 1.28. This shows that hypothesis 2 is accepted that is to say there is no significant difference between Job stress of male and female lecturers in Sa'adatuRimi College of Education Kumbotso, Kano.

Hypothesis 3

There is no significant difference between Vocational Burnout of male and female lecturers of Sa'adatuRimi College of Education Kumbotso Kano.

In order to test this hypothesis, all the responses collected on Vocational burnout of male and female lecturers were also transformed and subjected to statistical analysis of t-test on SPSS as shown in table 4 below.

Table 4: Summary of t-test analysis showing no difference between Vocational Burnout of male and female lecturers.

Variable	Gender	No	Mean	Std	t - cal	t - crit	Remarks
Vocational Burnout	Male	153	37.01	4.79	0.77	1.28	Accepted
	Female	103	36.51	5.36			

Table 4 shows that t- calculated 0.77 which is less than the critical t-value of 1.28. Hence hypothesis 3 is hereby accepted, that is to say there is no significant difference between the Vocational burnout of male and female lecturers in Sa'adatuRimi College of Education Kumbotso, Kano.

Discussions

It is evidenced in the present study that relationship exists between Job stress and Vocational burnout among lecturers of Sa'adatuRimi College of Education Kumbotso, Kano. The finding is also in line with several researches conducted in so many places. Tertiary institutions teachers have been consistently identified as people experiencing high risk of job stress due to demanding nature of their work (Ahsan, Abdullah, Fie and Alam, 2009). Job stress is a syndrome affecting many academic staff irrespective of gender disposition as Rama (2000), Walker and Sorce (2009), Zakerian and Subramaniam (2009) as well as Okafor and Odoemelem (2009) posit that both male and female academic staff are faced with series of stress in the course of discharging their duties.

The result of the present study is supported by findings of Bartley (2005) and Lawal (2008) who posits that workers tend to develop vocational burnout when tasked with many roles. Adeoye and Aderanti (2012) in a research of influence of occupational stress among workers posit that stress in work leads to burnout in the job. The result shows that most of the lecturers' time are exhausted within the job related activities thereby preventing them from attending other societal activities as Chandraiah (2010), Adewuyi (2010) and Fatima (2002) found in different researches on university academic staff and teachers. These findings are also supported by a research conducted by Huda, Rusli, Naing, Tengku, Winn, and Rampal (2004). It is also in conformity with the findings of Chimankire, Mutandwa, Gadzirayi, Muzando and Mutandwa (2007) in a study on the factors affecting job satisfaction among lecturers in higher institutions in Zimbabwe were all the studies revealed that there is a significant relationship between job stress and vocational burnout.

Item 1 in table 1 shows that 66% of the participants are experiencing role conflict which is also a perceived role in the places of their work which indicates a higher proportion of job stress. Item 2 in table 1 reveals that participant's relationship with others is moderate as the table indicates that 66% of the respondents are having moderate relationship with others due to the nature of their job which indicates that there is a presence of burnout vocationally. Item 3 in table 1 indicates that majority of the participants with a proportion of 73% are experiencing homework interference with their job. Looking at item 4 in table 1, 78% of the respondents are experiencing workload pressure in their working environment which shows high concentration of workload pressure among the participants. Item 5 in table 1 show that 66% of the respondents are having role ambiguity in the discharge of their primary assignment in the places of their work that is to say they lack full information about the requirements of their role; as such the proportion indicates a high concentration of job stress. Item 6 in table 1 indicates that 72% of the participants are experiencing performance pressure in their working environment and it also shows a higher concentration of job stress.

Considering the general findings of the study, it is evidenced that there is significant relationship between Job stress and Vocational burnout among male and female lecturers of Sa'adatuRimi

College of Education Kumbotso, Kano this also indicates that there is reciprocal treatment between the variables. That is to say the Job stress of the lecturers can be improved by provision of necessary facilities in their working environment which would make them to improve the general output and their task of teaching and research.

Recommendations

The researcher recommends the followings;

- There is need for the management of Sa'adatuRimi College of Education Kumbotso, Kano to employ more lecturers in order to cater for the rapid growth of the students and thereby reducing workload of the lecturers. The institution should meet and adopt the minimum standard of the regulatory body in terms of teacher-student ratio thereby arriving at even and justifiable distribution of tasks and responsibilities among the lecturers.
- There is also need for the management of the College to develop conducive internal and external working environment thereby making it friendlier. This can be done through the provision of information and communication technology facilities, procurement of functional instructional materials, and the provision of due allowances as well as adequate office accommodation.
- Since there is no gender difference in Job stress and Vocational burnout among the lecturers of Sa'adatuRimi College of Education, both male and female lecturers should be given equal treatment in relation to their primary assignment of teaching and the conduct of research.

Conclusions

Looking at the present study, there are enough conceptual and empirical evidences explaining the presence of job stress leading to vocational burnout among lecturers in Sa'adatuRimi College of Education Kumbotso, Kano. The findings reveals that lecturers in the College irrespective of their gender are experiencing job stress resulting to vocational burnout as a result of many factors and challenges including family interference with the job, work pressure, work demands, role conflict, etc in carrying out their primary responsibilities.

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8. SITUATION ANALYSIS AND POLICY MEASURES FOR INDUSTRIAL DEVELOPMENT IN NIGERIA

BY AKUTSON, S K¹,

Abstract

This study analysed and reviewed the challenges confronting industrial development in Nigeria. The study is approached in two strata: - Situation Analysis: stating where we are and why we are where we are; and Policy Measures: showing where we should be and how we could get there or what we will do to get there. With data drawn extensively from National Bureau of Statistics-SMEDAN 2010 Survey, World Bank Country Report 2012, Enterprise Baseline Report 2012, Vision 2010/20:2020 reports and NEEDS I and II documents, and other document, benchmarking with a select African countries, this study was able to inference that the manufacturing sector remained the only sector amongst 13 others whose current staff has not increased its start-up over the last decade. Furthermore, benchmarking this with the World Competitiveness Report (2012) shows that the value added of the Nigeria's manufacturing sector to the GDP was just 3 percent, while agriculture contributed 32 per cent. Others include, non-manufacturing contributing 39 per cent and services contributed 26 per cent. The records of this performance clearly shows that Nigeria cannot meet the objectives set out in the vision 20:2020 and hence, efforts need to be directed at what can be done to move Nigeria towards the desired objective of achieving an even more dynamic and sustainable economic growth and development, whereby it can become one of the 20 largest economies by the year 2020. The study concludes that Nigeria can achieve her industrial development objectives with the right policy measures and attain the goal of being a leading economy globally.

Key Word: *Industrial Development, Policy Analysis, Policy Measures*

1. Introduction:

The need to put the Nigerian economy on the path of sustainable growth and development has occupied the minds of government and policy makers in recent times. Various policy frameworks which include the National Development Plans, Perspective Plans, National Millennium Development Goals [MDGs], Economic Empowerment and Development Strategy [NEEDS], Vision2010 and 20:2020 have been produced to highlight measures and strategies to achieve the goals and objective of Nigeria's industrialisation. The Vision 2020 document for instance, projected that by the year 2020, Nigeria would become one of the 20 largest economies in the world and based on this projection, about 13.5 per annual growth rate in the GDP is expected to be achieved. The Economic Intelligence Unit (EIU) Nigeria Report of November 2012 puts Nigeria's annual growth rate of GDP at 7 per cent per annum in the past seven years which is about half of the projected growth rate. Moreover, the decomposition of the growth of the GDP shows that the manufacturing sector which was expected to be the engine of growth,

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rather than growing, the sector has nosedived. The policy measures require to fast track the development of the various sectors of the economy is a task that all hands must be on deck to actualise.

2. Theoretical Literature and Analytical Framework

The foundation for industrial policy frame was laid in the classical theory of laissez-faire propounded by Adam Smith in 1776 in which an open market economy was proposed but not too favourable for developing countries [Obioma & Ozughalu, 2004, Roberts & Azuibuke, 2004,]. The traditional argument for industrial policy in which vigorous role were proposed in contrast to neo-liberal approach is that of infant industry protection; these debates were in favour of protecting industries in order to address economic problems such as unemployment and poverty. The newly industrialized countries in Asia and the middle east have been associated with active industrial policies that selectively promoted manufacturing, technological transfer and industrial upgrading. Some of these domestic policy choices are now being seen as detrimental to free trade and hence, limited by international agreement as in the World Trade Organisation [EBS, 2012 Robers & Azuibuke, 2004].

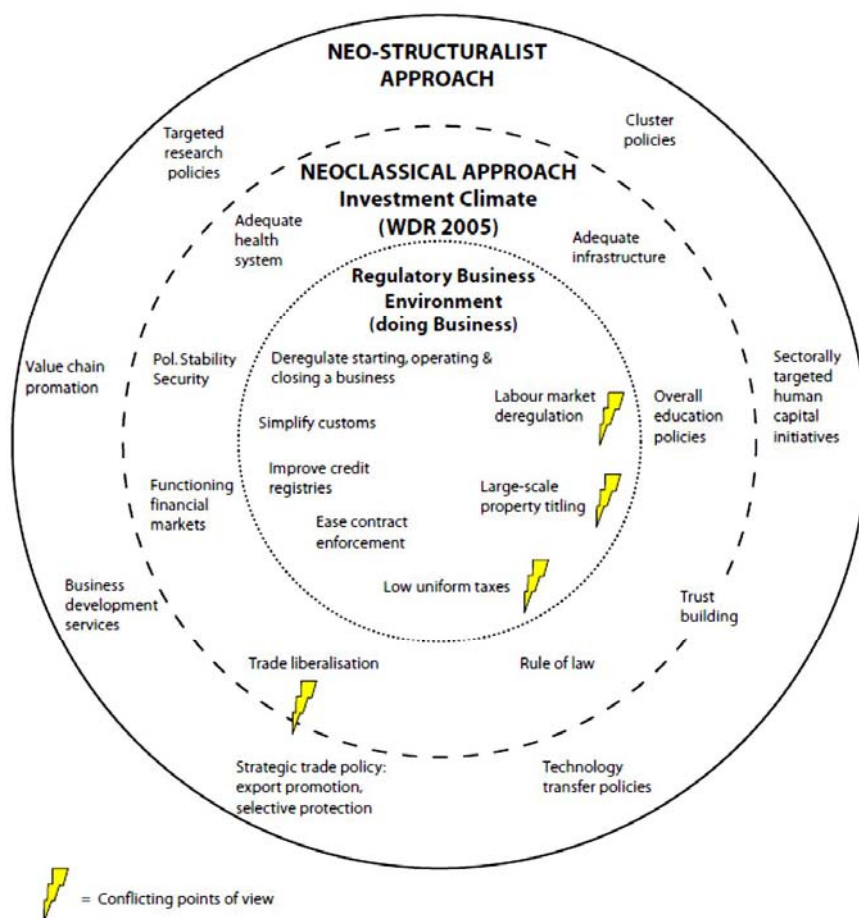
The issue now is not whether industrial policy is justifiable in developing countries but what kind of industrial policies are most effective in promoting economic development. The debate now is whether developing countries should focus on their comparative advantage of promoting most primary resource and labour intensive products and services or invest in high productive industries that may be competitive in the long run. The later argument is being embraced as a result of mounting pressure for Government to reduce unemployment, poverty and rapidly stimulate economic growth. However, the challenge confronting countries of Africa like Nigeria are well documented in the literature to include hostile environment and deficit infrastructures[Adedeji, 2012]

Further, in economic theory, the '*infant industry argument*' for tariff protection and rationale for discriminatory treatment of either industries or geographical areas was first formulated in Alexander Hamilton's 'Report on Manufacturers' in 1790, and further elaborated by Daniel Raymond and Friedrich List [EBS, 2012]. The core idea is to protect young industries and related enterprises that have not yet achieved *economies of scale* from cheap imports that would undercut them and prevent them from growing. A combination of tariffs and non-tariff barriers, deployed during a limited protection period, can allow these nascent industries to develop and become competitive on domestic and international markets. The notion of *preferential treatment* and promotion of particular sections of the economy is in breach of the principles of *neoclassical economics*, where the most efficient resource allocation should be left to free market forces to equate supply and demand for the benefit of the consumer.[EBS Report 2012].

However, the failure of markets *to provide public goods and services* led to the *welfare theory*, which justifies the provision of such goods and other interventions by the state through regulations or budget allocations for all or selected economic agents.

On the other side, the *neo-structuralist approach* assigns a more wide-ranging responsibility to the state in creating a *business-enabling environment*. Policies or programmes to this end may include those that target selected industries, locations or value chains through business

development services, skills development, research and technology transfer, selective taxation & tariff protection, public services and provision of infrastructure and technology infrastructure [Aworawo,2011, Duru, 2012, Tamuno & Edoumiekumo, 2012 Kim, 1992]. The neo-structuralist-neo-classical industrial policy is captured in the EBS 2012 diagrammatic frame in fig. 1,. As can be seen in the diagram, there are conflicting points of view between the Neo-Structuralist-Neoclassical Approaches- Investment Climate and the regulatory business environment. There is therefore this challenge of balancing the various views and approaches in order to arrive at more effective industrial policy framework.



/classical

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3. Methodological Approach

This study is the culmination of extensive and exhaustive reviews of published documents from secondary sources including, Small and Medium Enterprises Development Agency of Nigeria (SMEDAN); National Bureau of Statistics (NBS); National Planning Commission (NPC); Federal Ministry of Trade and Investment (FMTI); Central Bank of Nigeria (CBN); Federal Inland Revenue Service (FIRS); National Association of Chambers of Commerce, Industry, Mines and Agriculture (NACCIMA) and other agencies of Government, ministries and

NGOs such as GIZ-SEDIN. In carrying out this study, the author approached the assignment from two perspectives: Thus:

1. Situation Analysis: an analysis of the current Nigeria industrial situation, the challenges therein, the root causes of these challenges involving where we are and why we are where we are
2. Policy Measures: steps to be taken to get out of the current situation analysed hitherto fore. The measures to be taken on where we intend to be and how we intend to get there or what we will do to get there

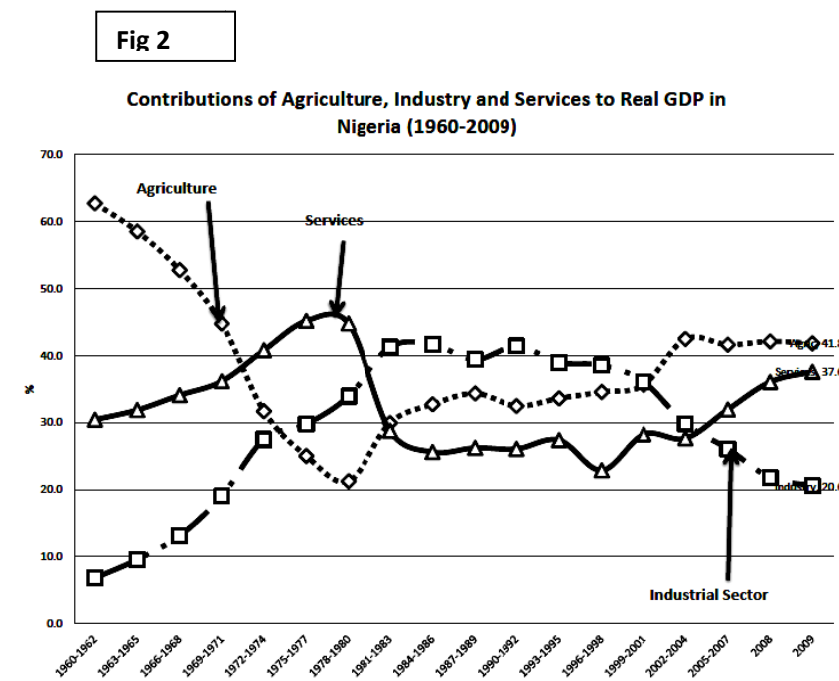
The data used for the analysis were sourced from government ministries and agencies as well as private sector led development agencies. A descriptive frame and overview was conducted in the process of gleaning information that aided the analysis. Some analysis on specific Government interventions in the areas of physical infrastructures development, improvement in the business enabling environment through the rationalization and simplification of business regulations, law enforcement, legal reforms, innovation and technology in line with a focus of developing an industrial framework for Nigeria were made.

4.1 The Structure of the Real Sector of Nigeria's Economy

The structural make-up of Nigerian economy from 1960 to 2009 is presented in figure 2 below. From the figure, agriculture had played a very important role in the Nigeria economy especially before independence and up till early 1970's. Between 1960 and 1962, agriculture contributed over 60% to Nigeria's GDP, while between 1963 and 1968, the sector still contributed over 50% to the GDP in spite of its declining contribution. The declining trend experienced by the sector got to its lowest level between 1978 and 1980 when on the average, the sector contributed a little above 20% to GDP. The contribution eventually picked up between 1981-1983 and peaked at a little over 40% between 2002 and 2004. One clear observation from this analysis is that , even though, agriculture's contribution to the GDP has been continuously been on the decline, this have not manifested in an egalitarian economic structure.

Some of the problems of the agricultural sector include among others:

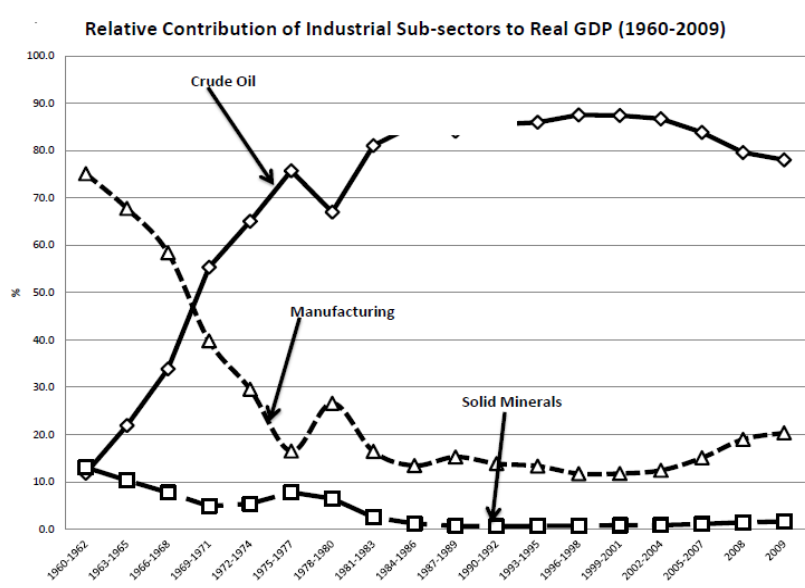
- i. Poor technology
- ii. Production is still based on ecological conditions
- iii. Production is basically carried out by large number of small farmers with small land holdings
- iv. Poor infrastructure that could support agricultural development
- v. Inadequate financing of the sector



The services sector has also made some significant contributions to the GDP in Nigeria. However, one feature of the services sector is that, it experienced an increasing growth between 1960 and 1980 before it started to decline. Between 1960 and 1962, the sector grew by an average of 30.0% and reaching an average of about 43% in 1980. Thereafter, it declined sharply to an average of about 25% between 1984 and 1986. The growth stabilized a little until 1995 before it again fell to its lowest level of an average of about 22% between 1993 and 1995. The sector eventually resumed an increasing growth trend from 1996-1998 up till 37.6% in 2009.

Similarly, the industrial sector comprising, oil and gas, manufacturing and mining witnessed an increasing growth trend between 1960-1962 period and 1981-1983 before it started gradually to decline. The sector's growth averaged about 8% between 1960-1962 period to an average of about 41% between 1981-1983 period. The sector's contribution to GDP eventually declined to 20.6% in 2009. Indeed, the sector benefited immensely from generous government interventions so as to lift the economy out of the primary production status. The interventions were magnanimously financed from the sudden oil wealth occasioned by the oil boom of the 1970s. However, with the advent of oil glut which led to a serious financial crisis in Nigeria, the numerous subsidies enjoyed by the industrial sector became unsustainable and hence the poor performance of the sector. The real picture of the performance of the industrial sector can be much appreciated with the aid of figure 3 below.

Fig 3



According to the figure, crude oil’s contribution to the industrial sector GDP experienced increasing growth trend starting from its lowest ebb in 1960/1962 period with about an average of 10% to an average of about 78% between 1978/1980 period and very close to 90% between 1996-2004. On the other hand, the manufacturing sub-sector took an opposite direction from that of the growth of crude oil’s contribution. The sector’s contribution fell from about 75% in 1960/1962 period to 30% between 1972/1974 period. The decline however, stabilized between 1984/1986-2009. But the contribution did not exceed 20 per cent between these periods. Indeed, the sector is plagued by several problems ranging from insufficient foreign exchange to import raw materials, lack of competitiveness of the sector, poor infrastructural environment, all these have combined to impair the growth of the manufacturing sector which is manifested in low capacity utilization, low value added, imports of several consumer and non-durable consumer goods, high level of unemployment, large size of the public sector etc.

4.2 Nigeria’s Industrial Sector: Industrial Performance, Productivity and Competitiveness

The nature of Nigeria’s industrial performance, productivity and competitiveness is appraised hereunder:

4.2.1 Industrial Productivity Performance

Information relating to the productivity performance of Nigeria was provided by Adenikinju (2005) in a UNIDO study of productivity growth of Nigeria. The study found that Nigeria economy grew by an average of 2.43 per cent between 1962-2000. The growth was decomposed into its factor inputs and it was found that the growth was majorly driven by capital accumulation which was put at 4.80 per cent while labour input was found to contribute only 0.05 per cent. Productivity growth was found to decelerate by a mean of -2.85 per cent which points to the fact that capital growth during the period was grossly inefficient. The Total Factor Productivity

(TFP) growth analysis shows that 56 per cent of the decline observed in the decline of the TFP was accounted for by technical inefficiency, while 44 per cent of the decline was accounted for by technical change.

The productivity performance of Nigeria in terms of other countries of the world as provided by UNIDO (2005) shows that in 1960, Nigeria was the 85th most productive country in the world, but by 2005, Nigeria has slipped to 108 position which clearly shows that Nigeria was not getting better in terms of productivity performance. Ghana which was ranked as the 106th most productive country in the world improved to 85th most productive country in year 2005. Egypt ranked 47 in 1960, but improved to 44 in 2005.

4.4 Competitiveness

The global competitive index report for 2012/2013 which quantifies the quality of the macroeconomic environment, the state of the public institutions and its level of technological readiness shows that Nigeria performed woefully in ranking. The country was ranked 148 out of 196 countries. Moreover, the country is still classified as a factor-driven economy as opposed to the other two classifications: efficiency and innovation driven. A closer look at the performance of the country reveals the following ranking: quality of institution 117, quality of infrastructure 88, health care and primary education 142, higher education and training 113, goods market efficiency 88, labour market efficiency 55, financial market development 68 and technological readiness 112. These rankings were based on 144 countries. These statistics clearly show that Nigeria needs to put policies in place that will improve the competitiveness of the country. Moreover, the country will need to move out of the factor-driven economies to be able to sustain its growth in the long run. The harsh operating environment has reflected in poor infrastructure has not help the level of competitiveness (EBS 2012)

4.5 Competition Policy and Regulation

Competition is an essential part of successful industrial development programme and from history of industrial development programmes in Nigeria, there has not been any competition policy addressing anti-competitive behaviours. A successful industrial development programme in an era of deregulation of economic activities would need to address issues relating to competition. Hence, there would be a need to establish the anti-trust courts or commission.

Competition is not only stifled in the product market, the input market as well does not respond to the forces of demand and supply. Both in the public and the private sectors, the fixing of minimum wage discourages flexibility in the labour market and hence, promoting competition in the labour market can go a long way in promoting industrial development. Hence, there is a need to liberalize the labour market. Organizations both in the public and private sectors should be allowed to employ labour and pay for the exact job done. This will have a great tendency of

stimulating labour productivity and hence in the medium term reduce the cost of labour which is a vital factor in industrial growth and development.

More importantly, energy and transportation are key resources that are vital to industrial take-off but the state monopoly in these sectors constitute a dis-incentive to manufacturing development. The success recorded in the liberalization of the telecommunications sector is a pointer to the fact that the same feat can be replicated in both the transportation and energy sectors. In the transportation sector, the effective functioning of the railway system is paramount to industrial growth. At the moment, transportation of bulky raw materials are done through road transportation which makes such venture very risky and expensive, more so, economies of scale is hindered through this form of transportation. In order to promote industrial growth, Nigeria needs an effective railway system that can transport goods and passengers at a speed of not less than 100 miles per hour throughout the country. It is been suggested hence that private investors be invited to provide railway services across Nigeria.

Furthermore, cost of energy is very essential for effective performance of the industrial sector. At the moment, Nigeria is facing a serious crisis in the handling of energy issues especially as relates to the subsidies on the price of petroleum products. Although government has issued licenses to private investors to build refineries, it is been argued that the current subsidy regime constitute a disincentive to private investment in refineries. Government may probably be able to remove subsidies on petroleum if it can practically demonstrate its willingness to put its house in order, especially in cutting down cost of governance and sincerely dealing with graft. A successful liberalization of the energy sector will eventually bring down the cost of energy and hence stimulate industrial growth.

Competition can stimulate investment in research and development which is almost non-existent in the Nigerian manufacturing industry. Hence, government must as a matter of urgency establish the anti-trust commission to work out competition policies and its implementation.

4.6. Innovation and Technology

Nigeria is undoubtedly blessed with numerous natural resources which are yet unexploited. In today's world however, the basis of competitive advantage has changed from raw material endowments to innovation and technological capabilities. Nigeria has no doubt performed very woefully in its technological and innovation capabilities and this is most manifested in the composition of her exports. Nigeria since independence has always relied on the export of primary products for its source of revenue. In the early days of independence, agricultural products which include cocoa, oil palm, groundnuts, rubber and cotton were the chief sources of foreign exchange earners. With the discovery of oil, emphasis shifted away from agriculture to oil. Despite the fact that there are several derivatives that can be extracted from the processing of crude oil, Nigeria still exports crude and import refined petroleum.

Furthermore, the development of the oil and gas sector in Nigeria has not generated any backward linkage. For instance, the establishment of the petrochemical industry was expected to provide inputs for firms in the pharmaceuticals, plastics, and other industrial sectors of the economy, however, the Nigeria oil and gas continues to function as an enclave and hence no much value has been added to the other sectors of the economy.

Furthermore, the Nigerian agricultural sector has not emerged from exportation of raw products to processing of such products to intermediate or final goods. This problem is unconnected with the fact that Nigeria has not been able to come up with a workable and efficient technological and innovation policy. Nigeria has continually depended on foreign technology with no conscious effort to evolve a local technology. Foreign technology is in no way a substitute to domestic technology, rather, they are complementary. Hence, a vibrant domestic innovation and technology policy is a sine qua non for industrial growth and development. There have been no clear cut incentives for technology promotion in Nigeria aside from the establishment of National Office for Technological Acquisition and Promotion (NOTAP) and Technology Incubators to facilitate technology advancement.

A country's innovation system comprises the university, research institute and the manufacturing sector. These institutions have functioned in Nigeria but in an uncoordinated manner. There is little or no research activities going on the manufacturing sector, as most of their technological needs are supplied by parent companies domiciled in the developed countries. Hence, there is virtually no linkage between Nigeria's research sector and the manufacturing sector. This hence, calls for some policy interventions.

4.7. Intellectual Property Rights Protection

Following from above, while domestic technology is indispensable, so also the foreign technology is similarly very important to the growth of the industrial sector. In today's world, the quality of protection of intellectual property goes a long way in determining the transfer of technology to such an environment. Nigeria has a big challenge here and the earlier the country firms up its intellectual property regime, the better. Indeed, the strength of the Intellectual property right protection in a country is a reflection of the strength of the rule of law in such environment. The Economic Freedom Index in which the strength of the rule of law is one of the components of the measure, Nigerian is classified as one of the 'mostly un-free' countries in the world to transact businesses. Hence, Nigeria will have to rise up to address challenges facing the rule of law in Nigeria.

Given that IPR is a veritable instrument in attracting foreign direct investment, Nigeria may not benefit from such investment if local absorptive capacity is low. Hence, in strengthening IPR regime to attract FDI, government will need to invest in building local capacity to assimilate knowledge that is transferred through the FDI. This goes to further underscore the policy

suggested above on increasing the enrolment of Nigerians in the engineering courses to more than 50 percent in Nigerian universities.

Moreover, the attraction of FDI through the strengthening of the IPR would also necessitate the strengthening of the competition laws which was earlier on discussed. Without a viable anti-competitive law, FDI attracted into the country may eventually become monopolistic and hence exert their power at the detriment of the local economy.

Another area of intellectual property that is very relevant to Nigeria is the issue of copyrights. Nigeria has great potentials in the music and film industry, but the low level of protection of creative works has hindered the growth of the industry. There is a need therefore to establish special courts to deal with cases of intellectual property rights infringement.

4.8 Problems Confronting Industrial Policy in Nigeria

Problem of Information

One of the critical problems confronting industrial policies in developing countries is the existences of inadequate information. Government needs information on technologies, markets, local capabilities and institutions, without these information, industrial policy made by government is also subject to failure just as market failure itself. In Nigeria for instance, the state of information gathering is still very poor as substantial activities are carried out in the informal sector without a correct estimate of such activities. Moreover, information about performance of business activities in Nigeria is largely skewed towards firms quoted on the Nigerian Stock Exchange, hence, limited information about the private sector is in the hands of the state thereby making formulation and implementation of industrial policies problematic.

Problem of Corruption

Corruption is one of the greatest disincentive to successful industrial policies. Where corruption is very endemic, little or no success will be achieved. There is a need for greater transparency, accountability and greater commitment on the part of government towards economic development before industrial policies can succeed. Nigeria would need to tackle the problem of corruption vigorously before it can mount any successful industrial policy. One way in which corruption in the public service can be minimized is to introduce a high degree of transparency in the conduct of the state affairs and this suggest a greater penetration of the information technology in all aspects of government business. Moreover, the culture of e-payments must be entrenched in Nigeria, it has been established that where a greater proportion of a country's transaction are cash-based, corruption will continue to thrive. The CBN policy of payment cards system is thus in good direction.

Changing Environment for Policy

The environment for industrial policy has changed compared to the time of the already developed countries and those of the Asian Tigers. Factors that has posed limitations to industrial policy are explained as follows:

(i) *Rapid Technological change*

Some of the attributes of the present technological age is the intensity of use of ICT and ability to network, transport and communication costs have falling tremendously, while a growing quantity of knowledge are now available via the internet at negligible cost. Rapid technological change has thus reduces the scope for and raises the risks of some form of industrial policy. For instance, isolation from the global technology pool may hold back development of competitive capabilities which may hinder industrial targeting. On the other hand, free market may not be conducive to costly and prolonged learning processes simply by exposing a developing economy to trade and investment.

(ii) *Globalization of production*

Globalization of production activities of the multinational corporations has reduced the effect of national policies on industrial development. Multinational Corporation have become very powerful and they often look for friendly investment environment to locate their activities. One of factors of this friendly environment is of high local technological capability, hence, FDI moves to countries with high capability with a view to increasing local content in their production activities. Hence, countries that still promote interventions and restrictions are vulnerable to losing out of the current opportunities offered through globalization. In realization of this fact, Nigeria will need to promote policies that will enable out environment conducive to international production and distribution. This certainly calls for investment in public infrastructure, security and law and order.

(iii) *Policy liberalization*

The general trend in the recent time is the movement towards a market-friendly economic management system. This was occasioned by pressures from international donor agencies such as the World Bank and WTO. Although liberalization policy is ideological, its acceptance in the recent time emanated from the gross failure of the import substituting industrialization strategy experienced by several countries including Nigeria. This policy has been well embraced by Nigeria since 1986 and the general trend has been that government needs to reduce its over bearing influence on the economy. Hence, industrial policy is becoming a non-popular policy across the world over today.

Assessment of Nigeria's Quality of Education

Information from the competitiveness report for 2009/2010 and 2012/2013 are used to examine the quality of Nigeria's educational system and this is provided in the table below.

Table 1:

	2009/2010	2012/2013
Quality of Primary Education	77	102
Primary Enrolment	119	140
Education Expenditure	48	
Secondary Enrolment	106	120
Tertiary Enrolment	113	111
Quality of the Educational System	74	83
Quality of Math and Science Education	100	92
Quality of Management Schools	69	86
Internet access in schools	106	99
Local availability of research and training	104	68
Extent of Staff Training	90	57

The above table shows that Nigeria was ranked 77th in the 2009/2010 period but it however deteriorated to 102 position in the 2012 rating. Similarly, the country which was ranked 119th in 2009/2010 period eventually slipped to 140th position in 2012/2013. This clearly shows that Nigeria is not getting better in the provision of basic primary education. In terms of educational expenditure, Nigeria performs better as it ranked 48 out of the 133 countries ranked. However, it is not clear how much of the expenditure actually is been utilized for educational development in Nigeria. Secondary school enrolment also show some signs of deterioration as Nigeria ranked 106 in 2009/2010 eventually settled for 120th in 2012/2013 rating, however, the tertiary enrolment improved slightly within the review period as the country move down the ladder by 2 points from 113 position to 111 position

The quality of the educational system has also deteriorated. Nigeria that was rated 74th 3 years ago was rated 83 in the current year. This suggests that Nigeria needs to pay attention to the educational system with a view to boosting its outcomes for successful industrialization effort. Furthermore, the quality of math and science education in Nigeria has improved by 8 points over the past two years. The country was ranked 100 in 2009/2010, but it was ranked 92 in 2012/2013 period. However, the quality of Nigeria's management schools grew worse within the review period. Nigeria grew worse by about 16 points. This also suggests that Nigeria still needs to focus attention on the quality of its management school and also improve on the performance of the math and science education.

Other indices considered include internet access in schools in which Nigeria show some signs of improvement from 106th position to 99th position. Moreover, its ranking on local availability of research and training improved from 104th position to 68 position. While the extent of staff training improved tremendously from 90th position to 57th position.

The survey conducted by the global competitiveness Index on the key problems militating against business performance among the countries that inadequate educated workforce was one of the least concerns, this was also true of Ghana but a serious problem for South Africa which was ranked the problem as the second most critical.

Assessment of Nigeria's Infrastructure quality

Extensive and efficient infrastructure is an essential driver of competitiveness. It is critical for ensuring the effective functioning of the economy, as it is an important factor determining the location of economic activity and the kinds of activities or sectors that can develop in a particular economy. Well-developed infrastructure reduces the effect of distance between regions, with the result of truly integrating the national market and connecting it at low cost to markets in other countries and regions. In addition, the quality and extensiveness of infrastructure networks significantly impact economic growth and reduce income inequalities and poverty in a variety of ways. In this regard, a well-developed transport and communications infrastructure network is a prerequisite for the ability of less-developed communities to connect to core economic activities and basic services. Effective modes of transport for goods, people, and services—such as quality roads, railroads, ports, and air transport—enable entrepreneurs to get their goods and services to market in a secure and timely manner, and facilitate the movement of workers to the most suitable jobs. Economies also depend on electricity supplies that are free of interruptions and shortages so that businesses and factories can work unimpeded. Finally, a solid and extensive telecommunications network allows for a rapid and free flow of information, which increases overall economic efficiency by helping to ensure that businesses can communicate, and that decisions made by economic actors take into account all available relevant information. (Global Competitiveness Report, 2009/2010).

Information from Global competitiveness index shows the performance of Nigeria in infrastructure vis-à-vis other countries in the world. Out of the 133 countries that were rated in 2009/2010 survey, the performance of Nigeria is as provided in Table II below.

Table II: Quality of Nigeria's Infrastructure

	2009/2010 (N= 133)	2012/2013 (N =142)
1 Overall Quality of infrastructure	126	117
2 Quality of road Infrastructure	112	114
3 Quality of railroad infrastructure	104	95
4 Quality of port infrastructure	122	106
5 Quality of air transportation infrastructure	78	100
6 Available seat kilometers	55	51
7 Quality of electricity supply	131	138
8 Telephone lines	116	
9 Mobile telephone subscriptions/100 pop		124
10 Fixed telephone lines/100 pop		135

The information shows that the Nigeria was ranked 126th position in terms of its overall quality of infrastructure out of the 133 countries ranked in 2010, while it improved slightly to 117th position in 2012/2013 rating out of 142 countries. However, the country performed worse in road infrastructure, air infrastructure, electricity supply infrastructure, while an improved performance in railroad, port, and seat kilometers. The overall picture suggests that much still need to be done to move Nigeria from almost her extreme positions in most of the indices towards a more bearable one to stimulate industrial development. In a world of globalization, these statistics gives a clear indication of the infrastructural environment which obviously is not in favour of Nigeria.

LEGAL INSTITUTIONAL/ADMINISTRATIVE FRAMEWORK

In assessing the legal institutions and administrative framework of industrial policies of any country, there are various parameters and yardsticks adopted by international organizations to rank countries based on their performances. These indicators include: (i) property rights; (ii) land registration and collateral use for investment finance; (iii) bureaucracy and red tape in business registration, foreign trade, e.t.c; (iv) rule of law and corruption; (v) contract enforcement; (vi) public procurement procedures; (vii) taxation/ tariff issues and (viii) fiscal incentives.

Land Registration and Red Tape in Business Registration and Foreign Trade

In the Nigerian context, there are a lot of bureaucratic procedures associated with land registration, business registration, foreign trade e.t.c. and this hampers the effectiveness of industrial policy in Nigeria. The report released by Global Competitiveness index shows that favoritism in decisions of government officials in Nigeria is unimaginable as Nigeria was ranked 121 in the world. Also, the report shows that transparency of government policymaking in Nigeria was ranked 79 in the world while burden of government regulation in Nigeria was 75th. All these indices point to the fact that there is high level of red tapism in business registration in Nigeria which needs to be addressed.

Table III below showed a country-by Country analysis of situations and policies in selected African countries. As shown in the Table each country indicated is faced with serious challenges, however, the potentials in Nigeria can bring the country out of the wood if the political will is fostered.

Table III: COUNTRY- BY-COUNTRY COMPARISON OF NIGERIA WITH SELECTED POLICY SITUATION AND MEASURES IN AFRICA

		AFRICAN Countries				
SECTOR		NIGERIA	GHANA	BOTSWAN A	SOUTH AFRICA	KENYA
Access to Finance	Situation Analysis	Poor access to finance, with high interest rate and numerous taxes	High cost of borrowing and Poor funding for industrial development	Limited market because of the population size, land locked, very few natural resources, with low access to capital among	Under financing of industrial projects. Due to Capital intensive nature	Inaccessibility and unaffordability of long term finance, and also high collateral requirement making borrowing an expensive exercise.

				others.		
	Policy Measures	Created financial institutions to give long term loans, use fiscal measures as tools to attract investment, directing the CBN to monitor and assist with technical assistance, capital market support, etc	Support financial system to reduce transaction costs and risks, encourage competition among the banks and support the growth of the Ghanaian Stock Market to provide long term funds for the industry.	Subsidized interest rate of between 5% and 7%, with short term grant assistance introduced, strong use of fiscal instruments(with the help of other southern African countries) were among the factors that made it a success story.	Encouraging FDI's through robust civilization in strengthening of the Capital market, strengthening agencies that will oversee implementation of the policy.	The establishment of an Industrial Development Fund (IDF) and the Subsidization of commercial loans. And monitoring and evaluation policy procedures to be used to monitor the implementation of the policy recommendation.
Infrastructure (industrial land, telecommunication, electricity, water & sewage, SME financing, etc)	Situation Analysis	Very poor infrastructure, bad roads, low and erratic power supply, high cost of fuels, unavailability of water and other basic amenities in most industrial areas	Access to land and physical infrastructure has been a major constraint to industrial development, low availability of feeder roads linking the towns to rural areas	The major area of concern has been power generation where they import more than 50% of their energy needs. Land locked country so there are limitations and added costs in doing business	Appreciable state of infrastructure necessitated by massive road network, electricity and water especially in the major town but less spread in the hinterland	High cost of doing business because of the deplorable state of the infrastructure. Excess charges, few bad roads (especially feeder roads), and deficit energy supply.
	Policy Measure	Massive investment	Develop and effective land	Currently working on	Massive investment	Modernization and

	s	in ICT road maintenance and construction by FERMA, provision of boreholes and building water processing plants, financing and support for industrial development	administratio n policy and a complete overhaul of funding for the industries	using its rich coal deposit to generate enough electricity to meet local demand.	on energy needs and road infrastructure, the improvement is massive investment in ICT with emphasis on broadband technology.	expansion of current infrastructure, the diversificati on of power sources, overhaul of the ICT and the formation of an Apex coordinatin g body.
Security and Rule of Law	Situatio n Analysis	Security of investment threatened due to terrorist activities, Weak legal system with poor law enforcement, high level of corruption	Lack of adequate legal property protection of intellectual property rights among others. Business registrations and acquisition very cumbersome.	The rule of law has been quite good with a good legal frame work which protects the investor, though the population and thus market is small. There is a constant risk of influences from surrounding countries.	The crime rate and corruption are high, weak legislation, ineffective trial and prosecution of criminal cases and long delays in industrial dispute resolution	Weak and ineffective legal systems, corruptions, lack of protection of IPR, delays in determinati on of commercial and industrial disputes, etc, have all caused the cost of doing business to be high.
	Policy Measure s	Encourage ment of commerci	Establish and strengthen legal reforms	Since it has had a favourable	Strengtheni ng and overhaul	Fast-tracking of reforms in

		al courts for fast adjudication, strengthening and equipping the legal system and institutions to perform their responsibility unrestrained,	in IPR with effective rules protecting IPRs and the promotion of awareness and education in IPR. And also ensure easy access to business registration and acquisition permits.	performance , the policy decision involved strengthening and financing the autonomy of the judicial system.	the legal frame system with emphasis on protecting investors,	the legal and judicial systems, business regulatory Reforms, revising of labor laws. The development and implementation on National Intellectual property Policy among others.
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5.1 Policy Measure: Role of Industrial Policy in Industrial Development

There have been controversies in the recent time surrounding the adoption of industrial policy to stimulate industrial development. Proponents of the policy especially in the US pointed out that the neglect of manufacturing which is termed as the engine of growth hold some dire consequences for the economy. It is argued that manufacturing development cannot be left alone to macroeconomic policy but rather, some industrial targeting is needed to stimulate growth. Opponents of this debate argued that industrial policy measures will constitute a conduit pipe for allocative inefficiency. It is believed that America is at the post industrial society where the service sector plays a dominant role; hence any attempt to direct the allocation of resources towards manufacturing will affect the development of the service industry. Industrial policy basically can be used to promote industrial development by promoting coordination and economic change.

5.2 Industrial Policy and Investment Coordination

One major problem of industries with significant economies of scale is the danger of under or over investment. In periods of adverse external conditions probably occasioned by increase in energy costs or slow demand growth, firms usually result in price war to recuperate their initial fixed investments rather forgo sales and if firms forms an opinion before entry that many firms would likely enter the industry to compete, this may lead to under-investment in the industry due

to the fear of price war that may occur resulting in sub-optimal level of output. On the other hand, if potential entrants form opinion that not many firms would be willing to enter the industry, successful entrants then may be involved in over-capacity investment which may penalize all suppliers.

Given that the problem of under-and over-investment constitutes a strategic uncertainty, government is expected to play a role that will ensure that optimal entry is guaranteed to potential entrants. A common form of government intervention that has been widely used in the advanced countries to overcome the problem of under-and-over capacity investment is the Licensing entry and regulatory capacity expansion coordination. This was used in Japan in the 1960s for industries like steel, vinyl chloride, synthetic fibers, pulp, paper, cement, petroleum, petrochemicals, cars machine tools and some branches of electronics. Also, in Korea, the government used a policy of 'conditional entry' to coordinate the passenger car industry in which one of the three existing firms in the industry was forced to exit due to lagging demand and was promised re-entry after demand expanded.

5.2 Industrial Policy as a Device to Promote Change: Economic Change, Coordination and Industrial Policy

It is observed that in the modern economy, certain investments are complementary to one another and hence, promoting economic change will require that certain complementary investments are put in place. For instance, if the computer industry is dependent on the development of the semi-conductor industry, computer industry may not be developed if there is no firm assurance or commitment that semi-conductor industry will be developed. However, where it is argued that private contracts between potential investors of complementary investors may obviate this problem, such contracts may be very difficult to enforce. Where a party defaults on its part of the contract, and where a substantial investment with asset specificity exists, the consequences may be grave. Government may hence intervene by providing a focal point for complementary investments. Financial incentives in terms of funds provided for cooperative research may add some credibility to the government's action. Hence, industrial policy that coordinates complementary investment decisions is believed to be an essential element for economic change in a world of interdependencies.

5.5 Diversity of Innovatory Sources and Industrial Policy

In a rapidly changing world, the need to encourage a diversity of sources of innovation has necessitated government intervention in stimulating industry growth. Given that competitive R&D to be very expensive in terms of duplication of efforts, it is still adjudged to be better than

concentrating a nation's R&D system in the hands of a single monopoly. This argument is further supported on the grounds of bounded human rationality, 'unless human rationality is unbounded, there will be a pressing need to preserve a diversity of the sources of knowledge in an ever-changing world'. In view of this, competitive private R&D is advocated. However, this can not be left to the market forces alone as capital market imperfections may put the follower firms at a disadvantaged position. Hence, government can intervene by acting as a surrogate capital market that subsidize potential entrant that are deemed to be as well competent as the incumbent firm except on financial grounds.

Government is believed can contribute to increasing a diversity of innovatory sources in a direct manner by providing R&D subsidies to firms in related activities. more so, government may increase its funding for institutions conducting basic research such as the universities and research institutes. The outcomes of the research of these institutions are usually published thereby contributing to innovation sources.

6.0 MACROECONOMIC POLICY MANAGEMENT FRAMEWORK FOR NIGERIA

In 1960 when Nigeria became independent, countries all over the world witnessed a high degree of intervention in their economic system. In the developed world for instance, intervention took the form of generous welfare legislation, nationalization of private industries and immense public programmes. In the third world countries, it took the form of legislation to nurture emerging industries and to create public ones where the private sector had failed. Some of the factors that influenced the state-led development as at this period include; (i) lack of or immature capitalist class after colonialism that could provide private sector growth (ii) the cost of establishing industries as compared to those of developed countries at their earlier stage of development was far beyond the reach of individual entrepreneur. Hence, developing countries, especially Nigeria also embraced the state-led approach to development to stimulate industrial and economic development.

In 1970s and 1980s, the developed world had grown weary of the state-led development approach and hence they began to call for economic reforms that are governed by market forces. This led to the adoption of the Structural Adjustment Programme by Nigeria in 1986. Some of the reforms led to the liberalization of the foreign exchange market and interest rates, privatization and commercialization of state-owned enterprises, abolition of commodity boards that hitherto fixed prices for produce. Nigeria is still currently in the phase of deregulation. For instance, the telecommunications sector was successfully liberalized between 1999 and 2004, while the Power Holding Company of Nigeria is currently been supervised for private participation in the sector. More so, the issue of subsidization of petroleum products has consistently come under scrutiny as it is believed that the subsidies constitute a hindrance to private participation in the oil and gas industry.

Policy Intervention

- Government should begin consideration of establishment of SMEs clusters in various local governments or senatorial districts in Nigeria. These clusters must be supplied with adequate infrastructure such as electricity, water, and telecommunications. This will go a long way in reducing the cost of operations of the SMEs. More so, if SMEs are pooled together in a cluster, financial incentives can easily be targeted and monitored. Moreover, clusters will enhance procurement of raw materials and marketing of finished products. Above all, extension services in form of training can easily be extended at lower costs to the tenants in the clusters at regular intervals.
- Moreover, government must set up an entrepreneurship information agency in which all SMEs operating in the country must be registered and monitored on a regular basis. Information relating to output, employment, value added, assets, and corporate governance must be tracked. Without these information, government intervention policies may not be effective. More so, the information agency must be charged with the responsibility of keeping the accounts for the SMEs using accounting softwares.

PHYSICAL INFRASTRUCTURE

ENERGY

Nigeria's main source of energy is electricity and this is generated mainly from three sources which include; hydro, thermal and fossils. There are 8 generating units comprising 5 thermal and 3 hydro stations. The combined capacity of the generating units is put at 6,412 MW. Indeed the sector has witnessed a tremendous growth since 1960, however, this growth does not seem to translate into industrial development as average capacity utilization remained below 50% all through the SAP period. Thermal generation dominated electricity generation in Nigeria.

Electricity is a very crucial aspect of industrial development. According to the presidential pronouncement that Nigeria would be one of the first 20 economies by the year 2020, it was estimated that Nigeria would need to grow at an optimistic rate of 13 per cent in the GDP to achieve the feat. Energy requirements to achieve this vision is estimated at 297,900 MW by the year 2030 which translates to investment requirements of US \$484.62 billion which also suggest that Nigeria will need to invest a minimum of US \$80.77 billion every 5 years.

TRANSPORT

The transportation modes in Nigeria are road railways, air, pipelines while the major means of telecommunication are telephones, telex, postal and courier services, facsimile message and e-mail. The provision of transport and communication infrastructural services in Nigeria is largely the responsibility of many stakeholders and the government. The explanations for the dependence on the public sector for the provision of these services include, the huge capital outlay required, practicability, colonial history and current political advantages.

Road Network/ Categories

Road transport has been the fastest growing mode of transportation in the country This is because government transport policies had tended to favour road transport since 1970.

The Nigerian road system is classified into four broad categories. The Federal Trunk 'A'- these are under federal Government, they are roads linking major population centers, those serving the seaports and airports and those leading to the borders with neighboring countries. The Federal Trunk 'F' Roads – these are formerly under state government but have been taken over by the Federal Government with a view to upgrading them to Federal highway standards, they are roads serving the secondary towns. The State Trunk 'B' Roads- these are under the secondary town. The Local Government Trunk 'C' Roads-These are under Local Government Trunk 'C' Roads.

Air Transport

Nigeria's air transport system also witnessed phenomenal growth in terms of airports development. There are about 78 listed landing fields in Nigeria, 30 of which are privately owned and operated (Olaloku,1979) . By 1996, 18 airports were operated by the Nigeria Airports Authority (NAA), which was merged with some directorates of the Federal Civil Aviation Authority(FCAA), under a new name – Federal Airports Authority of Nigeria(FAAN). These airports are Abuja, Kano, Benin, Calabar, Enugu, Ibadan, Ilorin, Jos, Kaduna, Lagos (Ikeja), Maiduguri, Port Harcourt, Sokoto, Yola, Minna, Akure, Makurdi and Owerri. Apart from Lagos, Kano, Abuja and Port Harcourt, which operate external and internal services others are mainly for internal services. (CBN, 2010).

Water Transportation

The mode of transportation could be classified under ocean shipping and inland water transport. The Nigerian Ports Authority (NPA) has statutory right to handle ocean shipping under ACT 155 of 1955. The inland Waterways Department (IWD) was carved out of the pre-independence Marine Department to take charge of the inland waterways which are outside the jurisdiction of the NPA.

Water is an important national resource, in fact, one of the most important natural resources. Yet the recognition attached to it in official government pronouncements do not seem to be as weighty as its importance. The role of the federal government in water supply activities is not as visible as is the recently was essentially the responsibility of the state governments. Many of the governments had their state water boards/public utility boards charged with the responsibility for making available portable water especially in urban areas.

Communication

Prior to 1984, the provision of postal and telecommunication (P&T) Services for the country was the responsibility of the Federal Ministry of Transport and Communications. In 1984,the

P&T Department was split into two organisations namely; Nigerian postal services Department (NIPOST) and Nigerian Telecommunication Limited (NITEL). A significant restructuring of the telecommunication industry took place in 1985 with the merger of the telecommunication (NET) and P&T Department. Since then, the industry has been characterized by structural changes, aimed at achieving the expansion, commercialization and modernization of the network with a view to enhancing its effectiveness on the one hand, and efficiency and profitability on the other. Connected telephone lines grew at an average of 10,000 lines per annum.

The ministry of communication is responsible for the transformation of Nigeria telecommunications and postal systems into veritable means of promoting economic, social, political, and cultural development in Nigeria.

7.0 Concluding Summary

A number of policy measures have been developed in the past as plans [NDPs, Perspectives], goals [MDGs], strategies [NEEDS I & II], Visions [NV 2010 & 2020], etc which contain policy measures to aid industrial development, however, the planned targets and actual performance continue to widen as a result of poor or partial implementation and in some cases outright abandonment of the set targets and objectives. In some respect, the targets are sometimes ambitious that their achievement becomes a mirage and hence the implementers are not inspired when severe bottlenecks are encountered leading to outright neglect.

There is also the challenge of proper monitoring and evaluation at the implementation stages, as a result nobody seems to take full responsibility for any lapse and the implementation becomes stalled. There is the issue of corruption as huge funds are appropriated but not channelled towards the project implementation. As a new policy is now being formulated government will strive to avoid these pitfalls in order to gain full accruable benefits from the implementation and execution of the new industrial policy.

In spite of all the initiatives directed towards developing the SMEs', several constraints still plague SMEs' operations in Nigeria. These include; access to finance and capital—indeed, many banks are very reluctant at financing SMEs in Nigeria due to poor project proposals, lack of financial documentation and inadequate collateral security, and inability of the project promoters to provide equity contributions. More so, banks consider SMEs' financing as a high risk lending. Other constraints are: high rate of enterprise mortality, shortage of skilled manpower, financial indiscipline on the part of owners of SMEs, lack of infrastructural facilities, poor implementation of policies, poor management practices and low entrepreneurial skill, restricted market access, overbearing regulatory and harsh operating environment.

Moreover, and very key to the challenge of paucity of data and information, and as contained in the SMEDAN/GIZ EBS Report 2012, government is to set up an Entrepreneurship Information System [EIS] in which all SMEs operating in the country must be registered and monitored on a

regular basis. Information relating to output, employment, and value addition, assets, and corporate governance are to be tracked. This information is required in government intervention policies to make it effective. More so, an agency of Government like the SMEDAN is to be charged with the responsibility of keeping the records and accounts information of the SMEs using accounting softwares.

Indeed, the major thrust of the study is the provision of adequate infrastructure, attractive business operating environment, proper regulatory and legal framework and attractive incentives and taxes. This policy framework will enhance competitiveness and productivity in the emerging industrial revolution envisaged from the formulation of the new industrial policy for Nigeria.

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9. REFUGEES AND THE RIGHT TO CLEAN AND HEALTHY ENVIRONMENT: A GENERAL OVERVIEW (1) BY TajudeenSanni*

Abstract

The relationship between refugees and environment normally arises in two senses. In one sense, environmental conditions such as serious disasters could drive people from one part of the world to another. This has given rise to call in some quarters for recognition of what is known as environmental refugees. In another sense it is the environment in which refugees are settled and reside in the host countries. This is what this article intends to discuss in the light of myriad international environmental hard and soft laws. The article reviews a number of international environmental law instruments and concludes their provision should apply to refugees

Introduction

The 21st century has witnessed a progressive integration of international human rights law and international environmental law. Environmental human rights have been widely recognized in international environmental policy, domestic constitutions, and the decisions of international tribunals.¹

The recognition and reach of the right to a clean and healthy environment globally is left largely to a series of progressive resolutions, declarations, charters, and other assorted instruments affirming the right in its autonomous form, but all or most of them technically non-binding or at best disputed in their juridical² quality or significance.³

Host governments and humanitarian organisations are responsible for assuring the welfare and security of refugees. The condition of the environment where those refugees are settled becomes a key factor in enabling them to fulfill this mandate. One reason for this is the range of direct linkages that exist between refugee's sustenance and various products derived from the local environment. Rather than being a supplement, refugee assistance effectively has to replicate a support system, unless refugees are allowed by host governments to gain access to land and otherwise become integrated into the host country's economy.

The aspect of recognition of the right to a safe environment is supported by arguing that states have recognized the right in their constitutions. It's a fact that there are over 50 national constitutions which prescribe a right to the environment not counting state or regional constitutions in federal states.⁴

As Dinah Shelton has observed, however, "humans are not separable members of the universe. Rather, humans are interlinked and interdependent participants [in the natural world]..."⁵ This paper will analyze the development and current status of environmental human rights⁶ in international law

¹ Lynda Collins. Are We There Yet? The Right to Environment in International and European Law,

² See Gabcikovo-Nagymaros Project (Hung. v. Slov.), 1997 I.C.J. 7.

³ **David R. Boyd**, The Constitutional Right to a Healthy Environment available at <http://www.environmentmagazine.org/Archives/Back%20Issues/2012/JulyAugust%202012/constitutional-rights-full.html> accessed 3rd/feb/2016

⁴ Sionaidh Douglas-Scott, Environmental Rights: Taking the environment seriously? In Conor Gearty and Adam Tomkins (eds.) Understanding Human Rights, London and New York.

⁵ Dinah Shelton, "Human Rights, Environmental Rights, and the Right to Environment" (1991) 28 Stan. J. Int'l. L. 103, at 110 [Shelton, "Human Rights, Environmental Rights"].

⁶ The term "environmental human rights" will be used herein as an overarching catch-all category encompassing all manifestations of the application of human rights approaches in the realm of environment.

Who is a refugee?

Internationally, the protection of refugees is expounded by the 1951 Geneva Convention Relating to the Status of Refugees⁷ plus its 1967 Protocol Relating to the Status of Refugees.

The 1951 Convention, defines a refugee as “any person who, owing to well-founded fear of being persecuted for reasons of race, religion, nationality, membership of a particular social group or political opinion, is outside the country of his nationality and is unable, or owing to such fear, is unwilling to avail himself of the protection of that country; or who, not having a nationality and being outside the country of his former habitual residence as a result of such events, is unable or, owing to such fear, is unwilling to return to it”⁸.

Therefore, qualification as a refugee entails fleeing a country where an armed conflict is taking place and currently the UN Refugee Agency states that refugee crisis at the end of 2014 was at 14.4 million and the number of forcibly displaced worldwide is 59.5 million.⁹ Conflicts in Syria, Iraq, Afghanistan and many more have been constructive towards creating this crisis. Refugees are granted lawful stay in countries where they migrate and recognized under this convention and the contracting states shall apply the provisions of this convention to refugees without discrimination as to race, religion or country of origin.¹⁰

1969 OAU Convention Governing the Specific Aspects of Refugee Problems in Africa¹¹

The convention defines a refugee as every person who, owing to well-founded fear of being persecuted for reasons of race, religion, nationality, membership of a particular social group or political opinion, is outside the country of his nationality and is unable or, owing to such fear, is unwilling to avail himself of the protection of that country, or who, not having a nationality and being outside the country of his former habitual residence as a result of such events, is unable or, owing to such fear, is unwilling to return to it.¹²

The convention further calls on member states to apply the provisions of the Convention to all refugees without discrimination as to race, religion, nationality, membership of a particular social group or political opinions.¹³

⁷The concept of a refugee adopted for use in the Central American region is one that in addition to containing the elements of the 1951 Convention [Relating to the Status of Refugees] and the 1967 Protocol [Relating to the Status of Refugees], includes among refugees persons who have fled their country because their lives, safety or freedom have been threatened by generalized violence, foreign aggression, internal conflicts, massive violation of human rights or other circumstances which have seriously disturbed public order.

⁸Article 1 of the 1951 Refugee Convention.

⁹ Available at <http://www.unhcr.org.uk/about-us/key-facts-and-figures.html> accessed 10/2/2016

¹⁰ Article 3 of the 1951 Refugee Convention

¹¹ Adopted on 10 September 1969 by the Assembly of Heads of State and Government. CAB/LEG/24.3. It entered into force on 20 June 1974.

¹² Article 1(1) of the OAU CONVENTION GOVERNING THE SPECIFIC ASPECTS OF REFUGEE PROBLEMS IN AFRICA

¹³ Ibid Article IV

The 1984 Cartagena Declaration on Refugees¹⁴

This was adopted in the framework of the Organization of American States.

The Declaration of Cartagena is not a legally binding international treaty, its provisions are widely recognized as reflecting customary law.

one of the conclusion adopted by the colloquium was “to reiterate that, in view of the experience gained from the massive flows of refugees in the Central American area, it is necessary to consider enlarging the concept of a refugee, bearing in mind, as far as appropriate and in the light of the situation prevailing in the region, the precedent of the OAU Convention (article 1, paragraph 2) and the doctrine employed in the reports of the Inter-American Commission on Human Rights. Hence the definition or concept of a refugee to be recommended for use in the region is one which, in addition to containing the elements of the 1951 Convention and the 1967 Protocol, includes among refugees persons who have fled their country because their lives, safety or freedom have been threatened by generalized violence, foreign aggression, internal conflicts, massive violation of human rights or other circumstances which have seriously disturbed public order.”¹⁵

And further “to call on States parties to the 1969 American Convention on Human Rights to apply this instrument in dealing with asilados and refugees who are in their territories.”¹⁶

Key Issues Examined

Environmental right

Environmental rights are defined as a bundle of rights relating to the environment and development.¹⁷

This right includes the rights of every being on the earth, the procedural and universal rights applicable to all beings including the flora and fauna. It may include all human rights.¹⁸ The maintenance of those rights reflects the environmental justice. It keeps the ecology free from destruction and maintains every being’s rights. It ensures the rights and duties including the responsibilities balance with the nature. Without maintaining the environmental justice, the environmental rights will be meaningless. These rights are recognized and protected by the international environmental laws which should be realized for the beings on the earth.

The Aarhus Convention 1998 is notable which has been securing citizen’s rights through access to information, public participation and access to justice for a healthy environment.

Clean and Healthy Environment

¹⁴ Adopted by the Colloquium on the International Protection of Refugees in Central America, Mexico and Panama, held at Cartagena, Colombia from 19 - 22 November 1984

¹⁵ Paragraph III (3) of the 1984 Cartagena Declaration on Refugees.

¹⁶ Ibid Par. III (10)

¹⁷ Noor Mohammad, Environmental Rights for Administering Clean and Healthy Environment towards Sustainable Development in Malaysia: A Case Study, International Journal of Business and Management; Vol. 9, No. 8; 2014. Published by Canadian Center of Science and Education.

¹⁸ Ibid

The 'clean' and the 'healthy' environment are two unique words in this article that are very closely connected and interlinked.

It may be stated that a clean Environment is a Human Rights. However, health is a state of complete physical, mental and social well-being and not merely the absence of disease or infirmity.¹⁹

The formulation "healthy environment" has been widely used, and should in any event be understood as encompassing both human-centred and eco-centric²⁰ aspects - as in an environment that is both "healthy" for humans and healthy in its own right (e.g. a healthy lake, a healthy forest, a healthy ecosystem).

Also a clean environment is free from dirty, noise, sound pollution, restrictions, pollution, garbage, insanitary toilets, and improper disposal of animal waste, improper solid waste management systems. Its importance is discussed in the different religions.

The right to a clean and healthy environment under international law.

1966 UN Covenant on Economic, Social, and Cultural Rights (ICESCR)²¹

The covenant recognizes the right of everyone to an adequate standard of living for himself and his family, including adequate food, clothing and housing, and to the continuous improvement of living conditions under Article 11.

The ICESCR mentions 'the improvement of all aspects of environmental and industrial hygiene' as one of the steps states parties should take towards the realisation of the right to health.²²

The covenant recognizes *inter alia* the right of everyone to the enjoyment of the highest attainable standard of physical and mental health under Article 12.

International Covenant on Civil and Political Rights (ICCPR)²³

The preamble of Convention starts with recognition of the inherent dignity and of the equal and inalienable rights of all members of the human family as the foundation of freedom, justice and peace in the world and recognizing that these rights derive from the inherent dignity of the human person.

the convention calls upon state parties to respect and to ensure to all individuals within its territory and subject to its jurisdiction the rights recognized in the present Covenant, without distinction of any kind, such as race, colour, sex, language, religion, political or other opinion, national or social origin, property, birth or other status. These include refugees within the nation.²⁴

¹⁹Ibid page 192

²⁰Marcello Mollo, *et al.*, "Environmental Rights Report: Human Rights and the Environment", (Materials for the 61st Session of the United Nations Commission on Human Rights, Geneva, March 14-April 22, 2005), online: Earthjustice Legal Defense Fund Available at

http://www.earthjustice.org/library/references/2005_ENVIRONMENTAL_RIGHTS_REPORTrev.pdf accessed 4th February 2016 .

²¹International Covenant on Economic, Social and Cultural Rights, UN Doc. A/6316 (1966) [hereinafter, ICESCR]. Uganda acceded to the ICESCR on 21 January 1987.

²²*d.*, Article 12 (2)b.

²³ICCPR was Adopted and opened for signature, ratification and accession by General Assembly resolution 2200A (XXI) of 16 December 1966, entry into force 23 March 1976, in accordance with Article 49

²⁴ Ibid Under Part II Article 2.

Stockholm Conference in 1972²⁵

The conference opens its preamble with the acknowledgement that man is both "creature and molder of his environment," and that the natural and the man-made aspects of man's environment are "essential to his well-being and to the enjoyment of basic human rights - even the right to life itself"

It's under this conference that the right to a healthy environment was explicitly recognized in an international environmental law document.

This conference adopted a document that is known as the Stockholm Declaration, it consisted of three non-binding instruments: a resolution on institutional and financial arrangements, a declaration containing 26 principles, and an action plan containing 109 recommendations.

This conference was a changer and starting point in the development of environmental law at both national and global levels.

Principle 1 linked Human rights and the environment stating;

*Man has the fundamental right to freedom, equality and adequate conditions of life, in an environment of a quality that permits a life of dignity and well being, and he bears a solemn responsibility to protect and improve the environment for present and future generations.*²⁶

United Nations General Assembly, re-affirmed the Stockholm declaration by stating that "all individuals are entitled to live in an environment adequate for their health and well-being" and calls for enhanced efforts towards ensuring a "better and healthier environment".²⁷

One of the major contributions of the Stockholm conference was the creation of the **United Nations Environment Programme (UNEP)**²⁸ and the **Organization for Economic Cooperation and Development (OECD)**.²⁹

Brundt and Report

In 1983, the UN General Assembly created the World Commission on Environment and Development (WCED), chaired by Norwegian Prime Minister Gro Harlem Brundt and. The WCED was established as an independent body linked to, but outside the control of, both governments and the UN system. In December 1987, the WCED published the Brundt and Report, which, among other things, created a new terminology-sustainable development-and placed economic

²⁵*Stockholm Declaration*, emerged from the pioneering global eco-summit in 1972 and named the Stockholm Declaration of the United Nations Conference on the Human Environment [hereinafter "Stockholm Declaration"], para. 1, (June 16, 1972), U.N. Doc. A/CONF.48/14/Rev.1 at 3, U.N. Doc. A/CONF.48/14 at 2-65 and Corr 1, 1972 U.N. Jurid. Y.B. 319, reprinted in 5 BASIC DOCUMENTS, *supra* note 13, at V.B.3.

²⁶*Stockholm Declaration (Declaration of the United Nations Conference on the Human Environment)*, 1972, UN Doc. A/Conf.48/14/Rev.1.

²⁷ resolution 45/94 (1990)

²⁸ It emanates from UN General Assembly resolution 2997 (XXVII) of 15 December 1972 Available at <http://www.unep.org/documents.multilingual/default.asp?DocumentID=43&ArticleID=3301&l=en> accessed 11/2/2016 its work includes Assessing global, regional and national environmental conditions and trends and Developing international and national environmental instruments

²⁹OECD was established in 1961

development activities within the context of environmental limitations. The Brundtland Report also called for a second UN conference to address the question of environment and development.³⁰

Sustainable development³¹ as defined by the Brundtland Report as “development that meets the needs of the present without compromising the ability of future generations to meet their own needs,

The report proposed legal principles, to serve as a basis for a future global convention on environmental protection and sustainable development under UN auspices, start with the assertion of the following "fundamental human right"³² "All human beings have the fundamental right to an environment adequate for their health and well-being."

The Brundtland Commission also considered the recognition of "the right of individuals to know and have access to current information on the state of the environment and natural resources, the right to be consulted and to participate in decision-making on activities likely to have a significant effect on the environment."³³

Principle 20 recognises the right to legal remedies and redress for those "whose health or environment has been or may be seriously affected" all such persons are to be granted by states "equal access, due process and equal treatment in administrative and judicial proceedings".

UN Conference on Environment and Development (UNCED)

Twenty years after Stockholm, in June 1992, the UN Conference on Environment and Development (UNCED) was held in Rio de Janeiro, Brazil. The purpose of the conference was to elaborate strategies and measures to halt and reverse the effects of environmental degradation and to strengthen national and international efforts to promote sustainable and environmentally sound development in all countries. The Rio Conference had unprecedented participation from thousands of non-governmental organizations from around the world

UNCED adopted three nonbinding instruments, one of which was the Rio Declaration, which identifies 27 principles.

Principle 1 of the Rio Declaration states that human beings are "at the centre of concerns for sustainable development. They are entitled to a healthy and productive life in harmony with nature."³⁴ While it fell short of recognizing a healthy environment as a basic human right, Principle 1 points in that direction.

³⁰The World Commission on Environment and Development, which reported to the UN General Assembly in 1987, proposed a set of legal principles for environmental protection and "sustainable development" (this latter defined as "development that meets the needs of the present without compromising the ability of future generations to meet their own needs)

³¹For an explanation and critical analysis of sustainable development, see generally Graham Mayeda, "Where Should Johannesburg Take Us? Ethical and Legal Approaches to Sustainable Development in the Context of International Environmental Law" (2004) 15 *Colo. J. Int'l Envtl. L. & Pol'y* 29 [Mayeda]

³²Principle 1

³³SumuduAtapattu, "The Right to Life or the Right to Die Polluted: The Emergence of a Human Right to a Healthy Environment Under International Law" (2002) 16 *Tul. Envtl. L.J.* 65 at 70 [Atapattu].

³⁴ Declaration of the United Nation Conference on the Human Environment (16 June 1972, Stockholm).

Principle 4 of the same also declares environmental protection shall constitute an integral part of the development process.³⁵

Agenda 21

The Rio Conference also adopted what is known as "Agenda 21"-a far-reaching program for sustainable development that constitutes the centerpiece of international cooperation within the United Nations system.

Agenda 21 recognized that "one of the fundamental prerequisites for the achievement of Sustainable Development is broad public participation in decision-making."³⁶

Other renowned international frameworks in the field of Environmental law

In relation to a clean and healthy environmental obligations, UNEP's 1989 *Register of Environmental Agreements* lists a total of 139 treaties. Certain treaties of potentially global application include:

1992 Framework Convention on Climate Change (UNFCCC)

The 1992 Framework Convention on Climate Change, which requires parties to achieve "stabilization of greenhouse gas concentrations in the atmosphere at a level that would prevent dangerous anthropogenic interference with the climate system." It aims to protect the climate system and mitigate against the adverse effects of climate change, and recognizes that the parties "have a right to, and should, promote sustainable development." It also seeks to avoid placing a disproportionate burden on developing countries in the implementation of the convention, and encourages policies and procedures that take into account different socio-economic contexts.

The 1992 Convention on Biological Diversity (CBD)

The 1992 Convention on Biological Diversity (CBD), whose objectives are to conserve biological diversity as well as encourage sustainable, fair and equitable use and benefits of genetic resources. It requires parties to create national strategies, plans and programs for conserving biodiversity and to integrate biodiversity conservation into national economic planning. The convention also requires that parties take specific measures, including creating a protected area system, establishing means of managing modified organisms, and preventing or controlling alien species. It recognizes the importance of indigenous and traditional peoples' lifestyles and knowledge with respect to biodiversity conservation

1989 Convention on the Rights of the Child

Article 24 of the 1989 Convention on the Rights of the Child state the obligation of state parties to take appropriate measures to implement children's right to health, "taking into consideration the dangers and risks of environmental pollution."³⁷

1989 Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal

³⁵Ibid

³⁶*Agenda 21*, UN Conference on Environment and Development, 14 June 1992, UN Doc. A/CONF. 151/26/Rev.1, online: <http://www.un.org/esa/sustdev/documents/agenda21/english/agenda21toc.htm> .

³⁷United Nations Convention on the Rights of the Child (1989)

The 1989 Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal, which obligates parties to reduce to a minimum the transboundary movements of hazardous wastes; to ensure that such wastes are managed and disposed of in an environmentally sound manner, as close as possible to their source of generation; and to reduce to a minimum the generation of hazardous wastes at the source.

1987 Montreal Protocol on Substances that Deplete the Ozone Layer

The 1987 Montreal Protocol on Substances that Deplete the Ozone Layer, which aims to reduce and eventually eliminate the emissions of man-made ozone depleting substances. The Protocol has been amended four times since 1987. The amendments established mechanisms for transfer of technology and financing, and added chemicals to the list of those ozone-depleting substances that should be phased out.

1985 Vienna Convention

The 1985 Vienna Convention, whose purpose is to set up a framework within which countries can cooperate to tackle the problem of ozone depletion. Signatory nations agreed to take "appropriate measures . . . to protect human health and the environment against adverse effects resulting or likely to result from human activities which modify or are likely to modify the ozone layer."

The 1982 World Charter for Nature

The 1982 World Charter for Nature warns in its preamble that, as mankind is "part of nature" and "life depends on the uninterrupted functioning of natural systems", the preservation of the species and ecosystems is to be ensured for the benefit of present and future generations". In its dispositive part, the Charter further warns that "man's needs can be met only by ensuring the proper functioning of natural systems" and by respecting the principles it sets forth (Principle 6); the Charter then provides for the human right to participate in the formulation of decisions of direct concern to the human environment and for the human right of access to means of

1972 World Heritage Convention

The 1972 World Heritage Convention, whose purpose is to create a list of natural and cultural sites whose irreplaceable value should be preserved for future generations and to ensure the sites' protection through international cooperation. As of January 1996, there were 469 properties on the World Heritage List.

In addition, there exist treaties that do not primarily address environmental issues, but deal with environmental obligations. These include agreements relating to trade and other international economic matters (such as GATT), regional free trade agreements, the EEC Treaty, the agreements establishing the World Bank and the regional multilateral development banks, and the multilateral development assistance agreements such as the 1990 Fourth Lomé Agreement. Additionally, there exist bilateral environmental agreements, which have contributed significantly to the development of international environmental law.

REGIONAL INSTRUMENTS

Regionally the right to healthy and clean environment is recognized and supported by several treaties in Europe, Africa and Latin America that affirm it explicitly in its autonomous form,³⁸ two others in

Europe that, with the help of regionally authoritative regulatory and judicial decisions, embrace it implicitly in its derivative guise,³⁹ and still another, the widely adopted European Aarhus Convention, acclaimed by the United Nations and others beyond Europe's frontiers, that honors the human right to environment in terms of detailed procedural rights.

African Charter on Human and People's Rights ("Banjul Charter")⁴⁰

Under Article 24 of the charter, that "all peoples shall have the right to a general satisfactory environment favourable to their development." The acknowledgement, by the African Charter, of the right to a "general satisfactory environment," as peoples' right, takes place in view of the recognized duty of states to ensure the exercise of the right of development. Furthermore, the Charter's assertion of the individual's right "to enjoy the best attainable state of physical and mental health" as well as of the states' duty "to protect the health of their people" (Article 16) serves as a reminder to States Parties "to extend the benefits of their resources to the generality of their citizenry rather than to a minority.

The 1988 Additional Protocol to the American Convention on Human Rights in the Area of Economic, Social, and Cultural Rights,

besides providing *inter alia* for the right to health (Article 10), the right to food (Article 12), and the right to just, equitable, and satisfactory conditions of work (so as, e.g., not to prejudice health - Article 7), expressly states (Article 11) that

1. Everyone shall have the right to live in a healthy environment and to have access to basic public services.
2. The States Parties shall promote the protection, preservation, and improvement of the environment.

Under this Protocol, it was considered that the "concept of environment" had a sufficiently established meaning, with precedents in international instruments, so as to render it appropriate to

³⁸See, Additional Protocol to the American Convention on Human Rights in the Area of Economic, Social and Cultural Rights, art. 10, Nov. 17, 1988, O.A.S.T.S. reprinted in 28 I.L.M. 156 (1989) and 3 BASIC DOCUMENTS, see also the 1998 UNECE Convention on Access to Information, Public Participation in Decision-Making and Access to Justice in Environmental Matters, June 25, 1998, 2161 U.N.T.S 447, U.N.Doc. ECE/CEP/43, reprinted in 38 I.L.M. 517 (1999) and 5 BASIC DOCUMENTS, *supra* note 13, at V.B.18 (also known and hereinafter cited as the "Aarhus Convention"), which is principally focused on procedural environmental rights but not without first confirming in its preamble "that every person has the right to live in an environment adequate to his or her health and well-being . . ."

³⁹See European Convention for the Protection of Human Rights and Fundamental Freedoms (ECHR), arts. 2 (right to life) & 8 (right to private and family life), Nov. 4, 1950, 213 UNTS 221, CETS. 5, reprinted in 3 BASIC DOCUMENTS, and Charter of Fundamental Rights of the European Union, arts. 2 & 27, Dec. 7, 2000, C364 OJEC. 8, 2007 OJ (C303)1, reprinted in 40 I. L.M. 266 (2001) and 3 BASIC DOCUMENTS, Treaty on European Union the Treaty on the Functioning of the European Union, Dec. 30, 2010, 2010 OJ (C 83) 1, reprinted in 1 BASIC DOCUMENTS , For leading judicial decisions interpreting one or more of these treaties, see *Önerildiz v. Turkey*, No. 48939/99, Eur. Ct. H. R. 2004- XII (2005), 41 Eur. H.R. Rep. 20 (Nov. 30, 2004) (right to life); *Lopez Ostra v. Spain*, No.16798/90, 20 Eur. Ct. H.R. (ser. A), No. 303-C (1995), 20 Eur. H.R. Rep. 277 (Dec. 9, 1994) (right to private and family life); and *Taskin and Others v. Turkey*, No. 46117/99, 2004-X, 42 Eur. H. R. Rep. 50 (Nov. 10, 2004) (right to private and family life, but dismissed on procedural grounds).

⁴⁰African Charter on Human and People's Rights ("Banjul Charter"), art. 24, June 27, 1981, OAU Doc. CAB/LEG/67/3/Rev. 5, reprinted in 21 I.L.M. 58 (1982) and 3 BASIC DOCUMENTS

retain and assert the norms (of Article 11) on the right to a healthy environment, strengthened by the provision whereby it was incumbent upon the States Parties to promote the protection, preservation, and improvement of the environment. Hence the norm of Article 11 of the Protocol, as adopted in 1988.

1998 Aarhus Convention⁴¹

The Aarhus Convention is the best that deals with the environmental procedural rights such as the access to information, public participation and access to justice that may one of the ways and means with a realistic way for attaining the sustainable development. The state party should enact laws to ensure rights to the people of the land.

This convention not only applies to most of Europe (including Russia and the former Soviet bloc countries of Eastern Europe) but also to eight of the nine former Soviet republics in Central Asia. While the United States, a member of the U.N. Economic Commission for Europe (the Convention's sponsor), is not a party to the agreement and withdrew from negotiations on it, it justified its stance in part on the grounds that the Convention would not require the reporting of specific pollutants, only waste as a whole. It is also to be noted that, at the time, the United States was "one of the few nations that already has a well established system of pollution reporting" and that much of the Aarhus Convention was already reflected in U.S. domestic law.⁴²

All of which points to a convention that resonates and possibly even persuades beyond its expressly authorized jurisdiction. As stated by former U.N. Secretary-

General Kofi Annan shortly before the Convention's entry into force: "Although regional in scope, the significance of the Aarhus Convention is global."⁴³

Implementation and Enforcement of the right to a clean and healthy Environment.

The recognition of the right to a healthy environment in the constitution, legislation and other national policy arrangements will not have a real effect if it is not accompanied by the availability of means to implement the right and adequate mechanisms of enforcement.

In the international context, the Rio Declaration with its Plan of Action ("Agenda 21") contains measures to be taken for implementation of the Rio principles and the other major treaties produced in Rio.

The measures are;

(1) Provision of financial resources and mechanisms;

By the fact that refugees move long distances and their places of origin have been destroyed, their lives are in most cases engulfed in poverty, therefore it is proper that host states fund their wellbeing. The environment where they reside should be healthy and properly constituted.

(2) Transfer of environmentally sound technologies;

⁴¹More than 43 European states plus the European Community are party to the Aarhus Convention: Albania, Armenia, Austria, Azerbaijan, Belarus, Belgium, Bosnia/ Herzegovina, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, European Community, Finland, France, Georgia, Germany, Greece, Hungary, Italy, Kazakhstan, Kyrgyzstan, Latvia, Lithuania, Luxembourg, Macedonia, Malta, Moldova, Montenegro, Netherlands, Norway, Poland, Portugal, Romania, Serbia, Slovakia, Slovenia, Spain, Sweden, Tajikistan, Turkmenistan, Ukraine, United Kingdom.

⁴²U.S. *Backs Out of Register Treaty Group*, ENVIRONMENTAL NEWS SERVICE (Nov. 25, 2002) available at <http://www.ensnewswire.com/ens/nov2002/2002-11-25-10.html> accessed 5th February, 2016.

⁴³Kofi Annan, *Forward to ECONOMIC COMMISSION FOR EUROPE, THE AARHUS CONVENTION: AN IMPLEMENTATION GUIDE*, at v (2000).

The 21st century has seen several developments in technologies and at the same time the movement of refugees to technologically developed states. Refugees from Syria, Iraq and Afghanistan move into France, Italy and many more European states. Therefore provision of environmentally safe technologies that help to ensure this right is a proper aspect that should be recognized by host states.

- (3) Support for capacity-building;
- (4) Education and awareness;
- (5) Development of enforceable international legal instruments;
- (6) Environmental impact assessments; and

Paragraph 8 of Article 3 of the *Espoo Convention on Environmental Impact Assessment in a Transboundary Context*, requires the Parties to:

Ensure that the public of the affected Party in the areas likely to be affected be informed of, and be provided with possibilities for making comments or objections on, the proposed activity, and for the [transmittal] of these comments or objections to the competent authority of the Party of origin, either directly to this authority or, where appropriate, through the Party of origin.⁴⁴

- (6) Information and tools for measuring progress.

The access to information is treated as the heart of the sound environmental protection and sustainable development. Concurrently public participation is the heart of democracy and the government is informed about their role in the country. The access to justice requires people to assist the Government to enforce the laws for ensuring environment rights. It gives all information and status of the legal mechanisms based on the scientific studies.

In *Silent Spring*, Rachel Carson articulated the imperative of informed public participation in environmental decision-making as follows:

“We urgently need an end to...false [environmental] assurances, to the sugar coating of unpalatable facts. It is the public that is being asked to assume the risks [of synthetic chemicals]...The public must decide whether it wishes to continue on the present road, and it can only do so when in full possession of the facts...“The obligation to endure gives us the right to know.”⁴⁵

In **Marcel Claude Reyes et al. v. Chile**,⁴⁶ for example, the Inter-American Court of Human Rights held that the Chilean government’s refusal to grant access to information concerning a major logging project violated section 13 of the **American Convention on Human Rights**. The Court held that Article 13 protects citizens’ rights to seek information and imposes a positive obligation on States party to supply such information or provide an adequate justification (in accordance with the Convention) for its refusal.

⁴⁴Convention on Environmental Impact Assessment in a Transboundary Context, 30 I.L.M. 800 (1991). See *Ratification: Convention on Environmental Impact Assessment in a Transboundary Context*, online: United Nations Commission for Europe <http://www.unece.org/env/cia/convratif.html>.

⁴⁵Rachel Carson, *Silent Spring* (New York: First Mariner Books, 2002) at 13 [Carson, *Silent Spring*].

⁴⁶*Claude Reyes et al. v. Chile*, (2006) Inter-Am. Ct. H.R. (Ser. C) No. 151, at para. 59, online: Corte Interamericana de Derechos Humanos <http://www.corteidh.or.cr/docs/casos/articulos/seriec_151_ing.pdf>.

Court decisions

The crucial need to avail refugees with a clean and healthy environment requires recognition of a refugee under courts of law once the above rights are derogated. The ICCPR properly states that everyone shall have the right to recognition everywhere as a person before the law.⁴⁷ Therefore a number of international, regional and domestic judicial decisions have promoted and supported the right to a clean and healthy environment.

As Justice Weeramantry, of the International Court of Justice, explained in his separate opinion in the Case Concerning **theGabcikovo-Nagymaros Project**:

“The protection of the environment is... a vital part of contemporary human rights doctrine, for it is a sine qua non for numerous human rights such as the right to health and the right to life itself. It is scarcely necessary to elaborate on this, as damage to the environment can impair and undermine all the human rights spoken of in the Universal Declaration and other human rights instruments.”⁴⁸

The United Nations Human Rights Committee acknowledged the potential for environmental contamination to violate existing human rights in **EHP v. Canada**.⁴⁹ In that case, a citizens’ group alleged that the storage of nuclear waste in the community threatened their right to life, and the Committee found that a valid *prima facie* claim had been articulated. Although the claim was found inadmissible due to failure to exhaust national remedies, the Committee stated that, “the present communication raises serious issues [under article 6(1)] with regard to the obligation of States parties to protect human life.”⁵⁰

In **Yanomami Indians v. Brazil**,⁵¹ the Inter-American Commission on Human Rights found that Brazil had violated the Yanomami people’s rights to life, liberty, and personal security by failing to prevent serious environmental damage caused by resource companies.

The European Court of Human Rights recognized a violation of the right to life caused by a preventable explosion at a waste site in **Oneryildiz v. Turkey**.⁵²

International Environmental law principles

Similarly, it is impossible to protect refugees from environmental threats unless a precautionary approach is adopted, the right to a clean and healthy environment should also be promoted by principles such as the Precautionary Principle and intergenerational equity of international environmental law.

Intergenerational equity

Professor Shelton argues that the recognition of a free-standing right to environment “implies significant, constant duties toward persons not yet born”⁵³ for the following reasons:

⁴⁷ ICCPR Article 16

⁴⁸*Gabcikovo-Nagymaros Project*,

⁴⁹Human Rights Committee, 17th Sess., Communication No. 67/1980, U.N. Doc. CCPR/C/OP/1 at 20 (27 October 1982).

⁵⁰*Ibid.* at para. 8.

⁵¹(1985) Inter-Am. Comm.H.R. No.7615, *Informe Annual de la Comisión Interamericana de derechos humanos: 1984-1985*, OEA/Ser.L.V/II.66/doc. 10 rev. 1.

⁵²[GC], no.48939/99, [2004] XII E.C.H.R. 79.

⁵³ *Ibid* n5 Dinah Shelton

“A depleted environment harms not only present generations, but future generations of humanity as well. First, an extinct species and whatever benefits it would have brought to the environment are lost forever. Second, economic, social, and cultural rights cannot be enjoyed in a world where resources are inadequate due to the waste of irresponsible prior generations. Third, the very survival of future generations may be jeopardized by sufficiently serious environmental problems.”⁵⁴

This article argues that a strictly present-focused right to a clean and healthy environment would fail to achieve environmental protection sufficient to safeguard the interest of future humans, since some activities that cause little or no immediate environmental harm may be devastating to the future (e.g. groundwater mining).⁵⁵

Thus, in order to promote right to a clean and health environment to protect the interests of both present and future generations, it is necessary to interpret that right as including an intergenerational component.

Professor Edith Brown Weiss, the leading proponent of intergenerational equity, has articulated three sub-parts that help to elaborate the concept:

“First, each generation should be required to conserve the diversity of the natural and cultural resource base, so that it does not unduly restrict the options available to future generations in solving their problems and satisfying their own values, and should also be entitled to diversity comparable to that enjoyed by previous generations. This principle is called “conservation of options.” Second, each generation should be required to maintain the quality of the planet so that it is passed on in no worse condition than that in which it was received, and should also be entitled to planetary quality comparable to that enjoyed by previous generations. This is the principle of “conservation of quality.” Third, each generation should provide its members with equitable rights of access to the legacy of past generations and should conserve this access for future generations. This is the principle of “conservation of access.”⁵⁶

Precautionary Principle

As in other areas of environmental decision-making, courts and policy makers evaluating claims based on the right to environment will frequently face the challenge of scientific uncertainty.

As an example, community members may object to the emission of a poorly understood air contaminant from a government-permitted facility, arguing that its emission violates the right to a clean and healthy environment. How would a court or regulator assess such a claim? The Precautionary Principle is a principle of international environmental law that directs environmental decision makers not to err on the side of caution where scientific uncertainty exists.⁵⁷

As articulated in the *Bergen Declaration*,⁵⁸ the Precautionary Principle holds that:

“Environmental measures must anticipate, prevent and attack the causes of environmental degradation. Where there are threats of serious or irreversible damage, lack of full scientific certainty should not be used as a reason for postponing measures to prevent environmental degradation.”⁵⁹

⁵⁴ Ibid

⁵⁵ Lynda M. Collins, “Revisiting the Doctrine of Intergenerational Equity in Global Environmental Governance” (2007) 30 Dal. L.J. (forthcoming) [Collins, “Revisiting the Doctrine of Intergenerational Equity”]

⁵⁶ E.B. Weiss, “Our Rights and Obligations to Future Generations for the Environment” (1990) 84 A.J.I.L. 198 at 201-202.

⁵⁷ See generally Paul Harremoës *et al.*, eds., *The Precautionary Principle in the 20th Century: Late Lessons from Early Warnings* (London: Earthscan Publications, 2002).

⁵⁸ *Bergen Ministerial Declaration on Sustainable Development in the ECE Region*, UN Doc. A/CONF. 151/ PC/10 (1990), reprinted in (1990) 1 Y.B. Int'l Env. L. 429, 4312 [*Bergen Declaration*].

⁵⁹ *Ibid.* Some definitions of the principle import an economic element; see e.g. *Rio Declaration*, *supra* note

Criticisms against promotion of the right under International law

The elements of authority and/or control

The human right to a clean and healthy environment can be a powerful legal tool for winning as well as informing a system of ecological governance in the common interest. But there are skeptics who say that the right does not exist except in moral terms, that it lacks the elements of authority and/or control requisite to making it count as law.

In determining whether the right does not exist except in moral terms, Professor Rodriguez-Rivera has stated that the answer is both “yes” and “no”.⁶⁰

Most of the Declarations that are relied on to establish the right are not binding under international law.⁶¹ And the binding treaties on which they rely are usually remotely connected to the right and do not proclaim it explicitly.

The Additional Protocol to the American Convention on Human Rights and the African Charter are the only binding treaties that clearly uphold the protection of the environment as a human right. More so these treaties are of regional application and do not bind the rest of the international society.

Discussion of the existence of an international custom attracts doubt since the claim for a uniform constitutional practice might be exaggerated.

Some analysts such as Paula Pevato criticizes this argument by showing that half of the constitutions that purport to refer to some sort of environmental protection only half of them see it as a policy aspiration and not as a human right.⁶² Pevato also reviews this argument by showing that most of the remaining constitutions may very well protect the right to the environment as a legal right and not as a human right.⁶³

Declarations of the ICJ could not be a conclusive proof of the declaration of the right to a health environment since the court was only referring to already accepted human rights such as life and health, rights that may be violated by environmental pollution and not to an explicit right to the environment.⁶⁴

Therefore it's a fair conclusion that, although the right to a clean and healthy environment is an evolving concept in international law it lacks conclusive establishment in international law. It's also evident that the developed nations including America are likely to effectively resist such a development in positive international law.⁶⁵

66, Principle 15: In order to protect the environment, the precautionary approach shall be widely applied by States according to their capabilities. Where there are threats of serious or irreversible damage, lack of full scientific certainty shall not be used as a reason for postponing cost effective measures to prevent environmental degradation.

⁶⁰Luis E. Rodriguez-Rivera, *Is the Human Right to Environment Recognized Under International Law? It Depends on the Source*, 12 COLO. J. INT'L ENVTL L. & POL'Y 1, 17 (2001).

⁶¹They are what we can safely categorize under the "soft law" of international law.

⁶² Paula M Pevato, *A Right to Environment in International Law: Current Status and Future Outlook*, RECIEL A Right to Environment, Vol. 8 Issue. 3, Blackwell Publishers, Oxford (1999).

⁶³ Ibid

⁶⁴ Ibid

⁶⁵ See Malcolm N. Shaw, *International Law* (1997 4th ed.) Cambridge University Press, Cambridge, p.62. for an argument as to how the bigger and wealthier states make bigger footprints in international law.

Conclusion

The refugee's right to a clean and a healthy environment is steadily becoming a paramount aspect in international law. With the increased refugee movements due to civil strife in different states, it is important this right is discussed in terms of application to refugees. This right has been enshrined in the constitutions of many states. Constitutional law experts observe that recognition of environmental rights has grown more rapidly over the past 50 years than any other human right,⁶⁶ it is important states extend its application to refugees.

⁶⁶D. S. Law and M. Versteeg, "The Declining Influence of the United States Constitution," *New York University Law Review* 87 (2012): in press.

10. ECOTOURISM AND ECONOMIC GROWTH IN KANO, NIGERIA

By:
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Abstract

This study investigated the ecotourism development and economic growth in Kano state, Nigeria. Specifically, the study intended to: (1) to determine the level of Ecotourism development in Kano state (2) to determine the level of economic growth as a result of ecotourism development and (3)) to establish if there is any significant relationship between Ecotourism development and economic growth: ex post facto, descriptive correlation and regression designs were employed.

The data were collected using combination of both standardized and non standardized instruments, with items on ecotourism development and economic growth, using a minimum sample size of 155 respondents. The researcher carried out the reliability test using Cronbach's ALPA, to ascertain the internal consistency, and arrived at Cronach's ALPA coefficient of 0.801, which is an indication of high reliability. The data were analysed at univariate level using relative frequency counts and summary statistics, at bivariate level using Pearson's product Movement Correlation Coefficient, and at multivariate level using regression analysis. The findings revealed absent of relationship between economic growth as a result of ecotourism development (sig = 0.041). This was due to inconsistent tourism policy, coupled with paucity of cooperation between government, tourism industry, local people and tourists themselves. It had concluded that both government and private sectors have to play a key role in the planning, development, regulating and marketing of tourism in Kano State. And the research recommends that all stakeholders should be more committed in the provision of facilities and marketing necessary for tourism development.

Introduction

Economic Growth

Growth as a widely held economic goal is seen by Sloman (2003) and Parkin(1993) as the sustained increased in nation's gross domestic product, which to many, is the most important measure of the economy, and essentially, measures the market value of goods and services produced for the economy (Bonello, 2005). As argued by world Trade and Tourism Council(WTTC, 2003), during the past few years many economies in the world have experienced growth in their service sector through international tourism even when the more traditional agricultural and manufacturing sectors have been subjected to stagnation or decline. This was evidenced in the generation and support of global workforce of 260 million jobs and 11 % of global Gross Domestic Product in 2013 (Cooper, Fletcher, Fyall, Gilbert and wanhill, 2005; United Nation World Tourism Organization, 2013).

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Similarly, the new millennium has witnessed the desire to transform African economy through such initiatives as African union, New Partnership for African Development, Millennium Development Goals, and other related partnership activities. This will help in exploiting the potentials in Ecotourism, as one of the hottest segment under the broad umbrella of tourism. As observed by UNWTO (2013), Frank and Bernanke (2007), Sinha (1997) and Seth (1999), as a result of radical disparity in living standard between the richest and poorest countries of the world, achieving economic growth in poorest countries is thus particularly urgent. This view was anchored by NER (2013) who called for African countries to effectively plan for and integrate Ecotourism into their economies.

Moreover, many scholars argue that ecotourism offers an alternative and effective way for countries to insert their economies in the global economy as a catalyst of achieving economic growth (Weaver, 1998, Holloway, 1996 and Sinha, 1997). This concurred with many other studies such as the ones of Adamu (2015), Wuleka (2012); Ezebilo (2010), Samini (2011), and World Bank (2013) who found that ecotourism was widely acclaimed generating multitude of beneficial effects upon such economic indicators as foreign exchange earnings, balance of payment, income to the local people, employment, government revenues and other multiplier effects leading to economic growth. However, Nigerian economic report (NER, 2013) reports that Nigerian economic statistics revealed a puzzling contrast between rapid growth and economic growth indicators. Nonetheless, the recent economic growth does not keep in pace with income, employment, per capita and welfare standard for the majority, where 70 per cent of the populace still live in abject poverty (Imoudu, 2012).

Furthermore, despite the unprecedented phenomenal growth of Ecotourism in global economy and its positive impacts on economic growth of many developed countries, its performance on developing destinations like Nigeria and Kano in particular is below expectation, despite of various efforts made by government in creating conducive environment for ecotourism development (World Travel and Tourism Council, 2008; and UNWTO, 2013; Doucas and Ebohon, 2014 and Flash, 2004. Concurred by Ibie (2000) and Uzor (2010), Nigeria possess vast tourism resources in every part of the country, but the contribution of sub sector to the nation's GDP is below expectation. The subsector which has the potential of contributing to the highest GDP second only to petroleum, at present, its contribution to nation's GDP is less than 1.5 per cent. Therefore, considering the numerous tourism attractions, the destinations (Kano) have to wake up to the amazing opportunity of ecotourism, not only to improve the standard of living of their citizens but also to stand as a catalyst of achieving economic growth.

Literature Review

According to Panos (1997), Fennel (2000); Tyler and Dangerfield (1999), ecotourism is the fastest growing sector, and one of the largest industries in the world economy with environmental conservation, community consideration and potential for promoting the well being of local people. It is a form of tourism that involves visiting natural areas—in the remote wilderness or rural environments. Although, there is no generally acceptable international definition of ecotourism among scholars, however, Sinha (1997), (TIES, 1990), Neil (2004), Seth (1999) and Holloway (1994) define the concept as "Responsible travel to natural areas

that conserves the environment, educate the tourists, and improves the well-being of local people." It involves travel to natural destinations which minimizes impact, builds environmental awareness, Provides direct financial benefits for conservation and to local people, provides financial benefits, empowerment for local people, and respects the local culture. As argued by Solomon and Stuart (2003) and Lee, Lunny, Cater & Ollenburg, (2009), ecotourism product is a service product as deeds, processes and performances, and intangible that we pay for and use but never own.

Similarly, ecotourism has been developed particularly in East Africa, South Africa, West Africa and North Africa as the hottest segment under the broad umbrella of tourism that involves linking environmental awareness to people's vacation (UNWTO, 2013 and Fuller, 1994). It is a mechanism through which developing countries develop capacity to improve their economy through income transfer programs intended to achieve greater economic equity (Morales and Sheafor, 1997). Unlike all inclusive package tours that delivers 20 % of revenues to local companies, ecotourists can return as much as 95 % to the local economy and contributes positively to their welfare, manifesting in increase in improved income, employment, availability of goods and services, foreign exchange earning, etc (UNWTO, 2013). For instance, in the year 2011, the World Travel and Tourism Council (WTTC) anticipated that the direct contribution of travel and tourism and employment in sub-Saharan Africa would be US\$39.7 billion (or 3.1% of combined regional GDPs) and 4,763,000 jobs or direct employment contribution (2.3% of total employment) respectively, with other multiplier effects .

Moreover, Sinha (1997) asserts that ecotourism is an important factor of economic growth that influences the development of several other sectors of the national economy. It increases urbanization by the continuous growth of construction and addition of ecotourism facilities, including the creation and improvement of infrastructures and tourists superstructures. It attracts industries that relate to the ecotourist services, such as hotels, transportation etc, which in turn lead to the development of other industries. It increases demand on agricultural production of goods and services as a result of the increases in consumption and market for local products, goods and services. It also provides viable economic growth and development alternatives to local community and country at large. This was supported by Scheyvens (1999) who argues that despite the global economic challenges during the past few years, today ecotourism has emerged as one of the fastest growing sector of the tourism market, with positive impact on economic growth indicators.

Furthermore, World Bank (2013) and Ayeni, Dorcas and Ebonha (2014) found that tourism has become a major source of economic diversification of many countries around the world due to: rapidly growing income; freer intraregional travel; increased leisure time; dynamic trade and investment; government promotion measures, such as launching "visit years"; and political stability in many of the region's countries, results in effective backward and forward linkages with the rest of the economy, allowing for new employment, creating

income, foreign exchange, more availability of goods and services and other developmental activities.

In addition, as a result of competition and complexity of service industry, service businesses that are finding it difficult to differentiate their physical products, have therefore invested so much to provide superior service (Kotler, 2003). As argued by Cooper et al (2005), with tourism, hospitality and leisure products we are dealing with a service product that has specific characteristics, and that set the product apart from the general goods sold in the market. This was supported by Holloway (1996), Western (1993), Cooper et al. (2005) and Mubaya (2013) who states that ecotourism product is a package tour which comprises an air seat, accommodation at the place to be visited, local transportation, sightseeing, entertainment, meals, shopping, etc. The product is composite in nature and includes everything a visitor purchases, sees, experiences and feels from the time he/she leaves home until the time he returns.

In furtherance to the above, Honey (2008) and Weaver (1998), argued that globalization makes local economic control in developing countries increasingly difficult, leading to disproportionate distribution of benefit, ecotourism as growing niche market from total tourism industry seeks to reverse the trend. This was concurred by world travel organization (WTO, 2013) who stated that ecotourism serves as a catalyst of growth and development of other economic sectors of many countries in the world. For instance, Ecotourism provides a significant contribution to the Caribbean people as the single foreign exchange earner, bringing in an estimated US \$20 billion in 2003. Moreover, in Germany and New Zealand, more than one third of their GDP was generated from Ecotourism. While United States and Spain receipts in 1999 amounted to \$78.4 billion and \$32.9 billion respectively (world tourism organization 2003).

However, even though Africa offers many attractions, unlike developed countries, few travelers ever get to Africa

(Mancini, 1992). This was supported by Buckley & Araujo (1997) and Holleran (2008) who expatiate that many ecotourist would not want to visit Africa due to few tourist facilities available, paucity of information, insecurity and political tensions. Therefore, Adamu (2015) found that the sub sector need to be supported and developed by all the stakeholders for the benefits to be accrued, through effective collaboration and coordination of government, the industry and public sector, and equally local community in promoting and creating conducive atmosphere for ecotourism development, in terms of availability, accessibility, affordability and conservation of infrastructures, superstructures and marketing, without which, it is unlikely that the industry could achieve its effective capabilities.

Moreover, Ibie (2000) and Uzor (2010) assert that Nigeria possess vast resources of tourism assets in every part of the country, but the sub sector has been hurt over the years due to the inadequate facilities and marketing. This was concurred by Sinha (2007) and Smith (2007) who found that a considerable amount of the generated tourism revenue that is supposed to be used for tourism development returns to the tourist generating core for buying consumer goods to satisfy tourist needs, for the repayment of loans and dividends in foreign investment, and also capital repatriation in form of their return of investment. This was also reaffirmed by Bankole (2002) findings who found that; 1) the demand for local ecotourists attraction in Nigeria is very

low, 2) there is growing Nigerian demand for foreign tourism and 3) foreign demand for domestic ecotourism is also very low. Therefore, unless economic policies to promote ecotourism remains a focus, ecotourism will not be a potential source of improvement of a nation's economic growth.

Furthermore, many studies found a positive correlation between ecotourism and economic growth. Studies of scholars such as; Adamu (2015), Ezebilo (2010), Samini (2011), Dorcas and Ebonha (2014) and World Bank (2013), inferred positive correlation between ecotourism and economic growth. Moreover, to accomplish that in developing destinations like Nigeria, Sinha (1999) asserts that government at all levels must contribute to ecotourism development by creating conducive atmosphere, through planning, financing development of new projects, and provision of personnel, infrastructure, superstructure and training for the use of both tourists and local community. This is in conformity with the studies of Taylor, Hardner and Stewart (2014) and Hall (2007) which found that even though, ecotourism development results in so many positive impacts, the extent to which these benefits accrue to a nation depends on the economic policies, local conditions and the destination's ability to meet ecotourist expectations. This was reaffirmed by Sinha (2007), especially when considering the considerable amount of the generated tourism revenue that returns to the tourist generating core for buying consumer goods to satisfy tourist needs, and for the repayment of loans and dividends, and also capital repatriation in form of their return of investment.

Similarly, Bhat (1998) and Ekanayake and Long (2012), assert that government should also play an important role in providing necessary infrastructural facilities such as good roads, railways, airports, adequate health care provision, portable water, constant power supply, etc. All these should be supported by good tourism policy. This was sustained by Marsh (2000), who states that when ecotourism is supported by government, the economy would derive substantial benefits through; increased in employment, income, and development in infrastructure and superstructure leading to economic growth. Therefore, governments should act in the general interest of their citizens by protecting and conserving their environment, and at the same time, to ensure the health and safety of visitors by protecting them from unscrupulous business practices. As argued by Holloway (1996), governments are called upon to play a coordinating role in planning the attractions so as to ensure the supply match demand as closely as possible for making facilities available when and where required, and to ensure that they are of right standard.

To elucidate on the above, Sinha (1999) asserts that the infrastructure is a condition of all activities in tourism and has to precede the superstructure, which consists of passenger traffic terminals, shopping facilities, etc. This entails heavy investments and capital outlay, and with a few exceptions, it is provided by public authorities. The individual facilities within a tourist area, comprising superstructure, are commonly planned and provided by individual developers and operators. Airport buildings, terminals, port facilities, railway, bus and coach terminals, car parks are usually planned in conjunction with the related infrastructure. This was concurred by Adamu

(2015), who states that the country possesses very few five star hotels, even the other existing available hotels are owned by foreign investors and mostly, very expensive.

Moreover, unlike developed countries where private entrepreneurs are complementing government efforts by building hotels, restaurants, shops, transportation, entertainment etc and ensure the effective marketing of these facilities, in developing countries, most private investors are running away from this expected responsibility as a result of high risk involved (Cooper et al, 2005). Therefore, according to World Bank (2013), infrastructure spending in Africa is estimated to reach \$93 billion per year, and tax revenues and other domestic resources will not be enough to fill the financing gap for infrastructure projects, and this requires foreign partners. This was reaffirmed by Briedenhann and Wickens (2004), who argued that the problem of infrastructure and superstructure is evidence in most developing countries, and this is more pronounced in Nigeria where the dearth of infrastructure is compounded by the inability to maintain the few existing ones. This is even more pronounced in rural areas where incidentally, most of tourist sites are located.

Therefore, governments and the private sector should work together to address obstacles such as infrastructure, land access and visa regulation to expand tourism opportunities, transform business climates and energize economic growth. Similarly, Zhang, Chong and Ap (1999) assert that government at central, states and local in Nigeria and equally in many developing countries, have been the primary source of financing tourism in terms of the provision of necessary infrastructures, superstructure, training and marketing for ecotourism development. This view was anchored by Africa Tourism Report (2013) that describes many tourism successes, and urges government in collaboration with private sector, to plan and develop tourism infrastructure and superstructure such as hotels, transportation, roads, intermediation, airports, seaports etc

Similarly, Adamu(2015) asserts as a result of competition, for a tourism attraction to be sustainable, destinations and tourism entities must pay special attention to the ecotourism marketing mix elements due to its peculiar nature of intangibility. Therefore, a key to its success is good marketing (Sinha, 1997). This was concurred by Kotler (2003) and Seth (1999) who assert that for ecotourism destinations to compete successfully, destinations often need to structure their business and marketing practice in response to significance changes in the business environment, such as globalization, deregulation, internet, etc This calls for marketing action plan relating to cash flow required, and what products will be marketed during a given period and at what price to meet the running cost and to make some profit, the appropriate promotional strategy to be used, taking into consideration promotools, and appropriate distribution channel. All these must be preceded by research as a basis of making marketing profitability analysis and segmentation.

Null Hypothesis

The null hypothesis to be tested in this study contended that **there is no significant relationship between ecotourism development and economic growth in Kano state, Nigeria.**

Methodology

Employing the ex post facto, descriptive comparative and descriptive correlation strategies, the data were collected using combination of both standardized and non standardized questionnaires with items on ecotourism development and economic growth, using a minimum sample size of 155 respondents. The researcher carries out the reliability test to ascertain the internal consistency among every item in the instrument. The result shows Cronbach's alpa coefficient of 0.801, which as an indication of high reliability. The data were analysed using summary statistics such as means and ranks. The null hypothesis was tested using Pearson's product correlation coefficient and regression.

Findings

Summary Table on Demographic Characteristics of the Respondents

Table 1

Major category.	Sub-category	Frequency	Percent
Sex	Male	74	64
	Female	41	36
	Total	115	100
Education	Elementary	2	1.5
	Secondary	27	23.0
	Post secondary	63	55.5
	University	23	20.0
	Total	115	100.
Age	1-20	3	2.5
	21-40	55	47.8
	41-60	15	11.2
	61 and above	42	36.5
	Total	115	100
Travel Type	Local	74	64.0

	International	41	36
	Total	115	100
Nationality	Nigerians	85	75
	Foreigners	30	25
	Total	115	100

Source: Primary Data 2015

The demographic result on table 1 shows that 64.0 percent of the respondents, representing 74 are male, while 36.0 percent representing 41 are female, with the majority found within the age range of 21 and 40 years, while only 31.0 percent is found in the age bracket of 61 and above years. Moreover, about 76 percent of the respondents representing 86 attended tertiary and university education and this shows their level of enlightenment and the accuracy of the information given. In addition, considering the number of international tourism of 64 percent representing 74 respondents, in comparison with local tourism representing 36 percent of about 41 respondents, has authenticated Bankole's (2002) finding that the foreign demand for local tourism is very low

Interpretation Guide

Mean Range	Respond Mode	Description	Interpretation
3.25-4.0	Strongly Agreed	Agree with no doubt	Very High
2.51-3.25	Agreed	Agree with some doubt	High
1.76-2.5	Disagreed	Disagree with some doubt	Low
1.00-1.75	Strongly Disagreed	Disagree with no doubt	Very Low

Table 2: Summary Table on Level of Ecotourism Development

Indicators	Mean	Interpretation	Rank
Government			
Most available infrastructures are dilapidated	1.2000	Very low	16

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Private Sector compliments ecotourism development through marketing	1.3739	Very low	15
Government participates in ecotourism through training	1.8174	Low	14
Attractions are easily accessible	1.9478	Low	13
Sub mean	1.5847	Low	
Private Sector			
Destinations provide right ecotourism products	2.0087	Low	12
Private Sector compliments ecotourism development through provision of superstructure	2.0870	Low	11
Government collaborates with private sector for infrastructural and superstructural development	2.6522	High	10
Destinations lacks necessary infrastructures	2.7652	High	9
Sub mean	2.3473	Low	
Infrastructure			
Stakeholders use appropriate promotional strategies	2.9217	High	8
Private Sector compliments ecotourism development through availability of right type of food	3.2957	Very High	7
Government participates in ecotourism through financing	3.4348	Very High	6
Inadequate infrastructures demotivates prospective ecotourists	3.4609	Very High	5
Sub mean	3.2782	Very High	
Marketing			
Government involves in ecotourism development through international promotion	3.7217	Very High	4
Government participates in ecotourism development through planning	3.7826	Very High	3
Private Sector compliments ecotourism development through comfortable accommodation	3.8087	Very High	2
Ecotourists are charge appropriate price	3.8870	Very High	1
Sub mean		Very High	
Total mean	3.6930	High	
	2.7258	High	

Source: primary data, 2015.

The analysis on table 5 reveals that both government and private sector involvement in the provision of necessary infrastructure and superstructure is very low. This is in conformity with , Ibie (2000) and Uzor (2010), World Bank (2013), Sinha (1997), Sinha (1999) and Briedenhann and Wickens (2004). However, to fill the financing gap necessitated the industry to partner with foreign investors, manifesting in the repatriating of capital from Nigeria to core nations in form of their return of investment, and also for the repayment of loans and dividends.

This was also re-affirmed by Sinha (1997 and 1999). Therefore, governments should create conducive environment for tourism development by providing the necessary infrastructural facilities such as good roads, railways, airports, adequate health care provision, portable water, constant power supply, etc. and support the private sector with good tourism policy.

Table 3: Summary Table on Level of Economic Growth

Indicators	Mean	Interpretation	Rank
Income			
Ecotourism improves foreign exchange	1.1130	Very low	11
Ecotourism results in the availability of goods and services	1.7565	Low	10
Ecotourism increases income to local people	1.8087	Low	10
Ecotourism improves economic condition of host community	2.1130	Low	9
Ecotourism strengthen linkages with other economic sectors	2.1565	Low	8
Ecotourism motivates local people to be self dependent	2.4348	Low	7
Sub mean	1.9116	Low	
Goods and Services			
Ecotourism increases availability of jobs to local people	2.4957	Low	6
Ecotourism Improves government revenue	2.5217	High	5
Industry helps in economic multiplier effects	3.0348	High	4
Ecotourism promotes agriculture	3.0348	High	3
Ecotourism encourages small and medium enterprises	3.0522	High	2
Industry facilitates the availability of goods and services	3.8783	Very High	1
Sub mean	2.9884	High	
Total mean	2.4500	Low	

Source: Primary data, 2015.

The result on table 3 shows that contrary to many findings (Sinha, 1997; Sinha, 1999; Scheyvens 1999; World Bank, 2013), where ecotourism impact positively on many economic growth indicators of many countries in the world, in Nigeria, reverse is the case as shown that the foreign exchange generated by this subsector is very low. This is also in conformity of Bankole (2002) who found that the foreign demand for local tourism is very low. However, as a result of multiplier effect manifesting through conspicuous business activities, the little revenue generated through international tourism translates into higher income for tourism suppliers through wages and salaries, supporting agriculture, and importation of more goods and services to meet the demand of both tourists and local people as well. This is further distributed to food

and beverage services, phone, and electricity company. Moreover, the recipient of all these income may spend the new income or save it for further investment as shown in table 3, impacted with more availability of goods and services.

Table 4: Relationship between the Levels of Ecotourism and Economic Growth

Variables	Mean	Std. Deviation	R value	Sig	Interpretation of correlation	Decision on HO
Ecotourism Development and Economic Growth	2.7603	.18510	0.0190	0.041	Significant	Rejected

Source: Primary Data

The analysis in table 4 shows no significant relationship between the level of ecotourism development and economic growth. Therefore, the findings are in agreement with studies of Bankole (2002), and Taylor, Hardner and Stewart (2006). However, these findings are also partly in disagreement with the investigations of Adamu (2015), Ezebilo (2010), Samini (2011), Dorcas and Ebonha (2014) and World Bank (2013), which found that ecotourism offers an alternative and effective way for countries to insert their economies in the global economy as a catalyst of achieving economic growth, manifesting in positive growth indicators, such as: allowing for new employment, creating income, foreign exchange, more availability of goods and services and other developmental activities.

Table 5: Regression Analysis between the Dependent and Independent Variable (Ecotourism Development and Economic Growth) (Level of Significance= 0.05).

Variables correlated	R value	Adjusted R ²	Mean Square	Sig.	Interpretation	Decision on Ho
Ecotourism Development and Economig Growth	0.190 ^a	0.028	0.443	0.041	Significant effect.	Rejected

Table 5 highlighted the ecotourism development constructs (government, private sector, infrastructure and marketing) were sufficiently not related in achieving economic growth in Kano, Nigeria (Sig. = 0.41). Though the extent to which the variables are not related was demonstrated as R value =0.190. This was reaffirmed by Bankole (2002), and Taylor, Hardner

and Stewart (2006). Similarly, Dependency Theory was proven, however, the findings not in conformity with the Theory of Absolute and Comparative Advantages.

Conclusion.

Based on the findings of this study, the following conclusions were arrived at; ecotourism development and economic growth were not significantly correlated, manifesting in the minimal contribution of income, foreign exchange and employment which was ranked generally very low. This was due to inconsistent tourism policy, coupled with paucity of cooperation between government, tourism industry, local people and tourists themselves. Therefore, all stakeholders have to play a key role in the planning, development, regulating and marketing of tourism in Kano State.

However, there was a strong and direct linear correlation between marketing, infrastructure and economic growth, manifesting in their average means of 2.7258 (high) and 3.2782 (very high) respectively. Therefore, more is required to consolidate this development.

Finally, the study was able to bridge the gap identified in the previous studies, while proven Dependency Theory and the Theories of Absolute and Comparative Advantage were disproven.

Recommendations

.The government should create more conducive environment for tourism development through the provision of infrastructural facilities and security.

.The government should collaborate with public sector for designing and monitoring workable tourism policy.

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