

**LOCAL GOVERNMENT TAX ADMINISTRATION AND RURAL ROAD INFRASTRUCTURAL DEVELOPMENT IN EGOR LOCAL GOVERNMENT AREA OF EDO STATE.**

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**ABSTRACT**

*The study examined the role of Local Government in Rural Infrastructural Development: A Study of Egor Local Government Area of Edo State. The objectives of the study include the following: to examine the roles of Egor Local Government Area in road infrastructural development, to investigate the impact of skilled workers in road infrastructural development in Egor Local Government Area, to ascertain if the issue of funding affects road infrastructural development in Egor Local Government Area, and to proffer necessary recommendations to the issues of infrastructural development in Egor Local Government Area. The study adopted survey research design. The Population of this study is drawn from all the communities that make-up the Egor local government. These communities includes the following among many; Agidigbi Camp, Egor, Oghedaivbiobaa, Oghokhugbo, Ugbighoko, Urunmwon, and Uwelu. The total number of population of these communities as reviewed by the 2006 census figure is 339,899 (National Population Census, 2023). In getting the sample size for the study the Taro Yamane sampling size technique was adopted. Furthermore, the simple random sampling techniques was used in selecting the respondent in the local government especially those that have direct bearing with the impact of road construction to community development within the context of Egor Local Government Area, Edo State. The instrument used for the collection of data was the questionnaire which was administered to the study sampled respondents. The data collected were presented quantitatively using simple frequency tables, percentages and the hypotheses was tested with the Pearson Correlation Coefficient (r) via the use of the statistical package for the social sciences (SPSS) version 22. The study discovered amongst others that Egor Local Government Council do contribute to some extent to road infrastructural development of its rural areas. Furthermore, policy recommendations were adopted which include amongst others that, there is need for the council to procure tractors and other machineries that will help in the maintenance of road in Egor Local Government Area.*

**Keywords: Local Government, Tax Administration, Rural Road Infrastructure, Development**

**INTRODUCTION**

The local government is the closest tier of government to the people in Nigeria, yet the resident population in it is denied the benefits of its existence (Awa, 2008). This is evident in the poor environmental state, deteriorating public school buildings, poor market facilities and lack of health centres (Ighuzor, 2005). The failure of the local governments in the area of service delivery has made the citizens to lose trust in government as an institution (Akindele, 2002). In some areas, council officials are better known for the harassment of citizens than service delivery for sustainable development (Obasi, 1999). Many Nigerians crave for change in the local government system as presently constituted in order not only to bring it in conformity with present day realities but also to make it live up to the expectations of the people who have been yearning for grassroot sustainable development (Akazin; 2006).

According to Adedeji (2000), internally generated revenue has always been a reliable means of self – sustenance in local government areas especially in the area of rural road

infrastructural development. According to Adamolekun (2006) the primary source of local government sustenance in Nigeria is Federal Allocation. The extent to which local government can go in accomplishing its goal will largely depend on its IGR strength (Akindele; 2002:12). The capacity of local government to generate revenue internally is one very crucial consideration for the creation of a local council.

But various studies as Clark (2007), Dare (2008), have shown that local governments in Nigeria depend solely on statutory allocations from the federal government. In recent times though, there have been dwindling pattern in the federal allocation because most of the federal government revenue is from petroleum proceeds. There is less demand for petroleum in the world as other developed nations of the world are shifting away from petroleum as source of energy to other sources such as gas, solar energy etc (Orewa, 2018). Thus, according to Ogefere (2005), onus lies on the local government to work on their internal revenue efforts to be able to accomplish its developmental goals in sustainable local road infrastructure.

Rural infrastructural development works often consist of a large number of comparatively small sub-projects dispersed over a geographical large area. It is however unfortunate that larger percentage of local governments in Nigeria lack basic infrastructures such as roads, hospitals/healthcare, electricity, school, and market needed to engender development. It is against this background, that the researcher seeks to evaluate the role of local government tax administration in rural road infrastructural development, using Egor Local Government Area of Edo State as a study.

### **Statement of the Problem**

The hallmark of taxation in any given society is to foster sustainable developmental activities both human and capital. In this regard the McPherson (2004) defines sustainable development as the development that meets the needs of the present without compromising the ability of future generations to meet their own needs.

Therefore, in facilitating tax administration to achieving sustainable road infrastructural development in Nigeria, especially at the local government level, various activities have been seen as a road map in achieving this purpose. For example, provision of vehicles for tax mobilization, prompt payment of staff salaries, motivation of staff etc. and the various "tax collectors" are very pivotal to the developmental process also. In that, an effective and efficient tax mobilization team, if properly motivated will bring about a maximized tax output generation which will lead to more fund in the disposal of local government, thus reducing the over – dependence on funds from federal allocation.

Furthermore, tax administration especially in the local government level has received little or recognition as a veritable tool in bringing about sustainable development in the local areas. Indeed, local government system as the third – tier of government deserves adequate finance to enable it cope with numerous developmental activities within her jurisdiction. But the pathetic story still remains that local government in Nigeria has been faced with a great challenge in rural road infrastructural development despite the much-acclaimed fertile environment for revenue generation especially in Egor local government area of Edo State. Hence based on the aforementioned narrative, the following questions becomes imperative; Does local government tax administrative system promotes road infrastructural development in Egor local government area? Is there a connection between tax administration and sustainable road infrastructural development in Egor local government? What are the factors hindering effective tax administration towards sustainable road infrastructural development in Egor local government area? Thus, this research study tends to examine tax administration towards rural road development in Egor Local Government Area of Edo State.

### **Research Objectives**

The purpose of the study includes the following, to;

1. examine whether local government tax administrative system promotes road infrastructural development in Egor local government area.
2. investigate the connections between tax administration and sustainable road infrastructural development in Egor local government.
3. examine the factors hindering effective tax administration towards sustainable road infrastructural development in Egor local government area.

### **Research Hypotheses**

1. Ho: There is no significant relationship between local government tax administration and road infrastructural development in Egor local government area.  
Hr: There is a significant relationship between local government tax administration and road infrastructural development in Egor local government area.
2. Ho: There is no significant relationship between tax administration and sustainable road infrastructural development in Egor local government.  
Hr: There is a significant relationship between tax administration and sustainable road infrastructural development in Egor local government.
3. Ho: There is no significant relationship between factors hindering effective tax administration and sustainable road infrastructural development in Egor local government area.  
Hr: There is a significant relationship between factors hindering effective tax administration and sustainable road infrastructural development in Egor local government area.

### **Theoretical Framework**

The theory which informs our discussion of an evaluation of the role of local government in rural infrastructural development and using Egor Local Government as a case study is the general systems theory. The scholar most associated with this theory is Easton (1965). He "sees the political system as a set of interrelated and reciprocally regulated patterns of actions and orientation, pattern that cluster together in equilibrium and that have certain needs of maintenance and survival. It is a phenomenon of whatever type, including physical, biological, social, political, etc., which is an organized whole with identifiable, interrelated structures delineating it from the environment (supra system) in which it is located and with which it interacts, processing the inputs from it into outputs for it.

The general systems theory seeks to argue that every system, including political system, has subsystems which make up the entire system. They are assigned functions and provided with enabling empowerment, including resources, appropriate authority, etc. to enable them discharge their responsibilities optimally. Ipso facto, there is said to be homeostasis (stability) in the political system. On the other hand, instability reigns in the political system where the contrary is the case and the subsystems and entire system are also unable to function optimally.

Input and output analysis of a political system is very important. A political system is said to obtain its inputs (demands, supports, liberty or autonomy, cooperation, criticisms, resources, information, direct labour, etc.) from the environment. These inputs are what the subsystems employ to discharge their responsibilities, so that the political system can send out its outputs into the environment and obtain further inputs for its operations.

### **Application of the theory**

Applying this theory of the systems analysis to the local government system, the local government system in the country constitutes the sub-system. They must be well handled in terms of being fed with adequate inputs, so that they can contribute appropriately to the optimality of the whole (country) political system, as well as its homeostasis. If the reverse is the case, that is, if the local government system do not have the required inputs to operate on.

According Apter (1963:15) the political system has two elements viz input (made up of demand support) and output (made up of authoritative decisions). By input, he meant those factors which emanated from the environment and go into decision making. They are those demands that come out from the society. Outputs are results that emanates from the demand and support made at the level of input.

Egor local government council is a system which carries out these functions by receiving inputs from the people and converting it into output. The citizens are involved in such demands above. This demand on the system is in inform of appeal to the council authority to provide some basic infrastructures like good road network, pipe borne water, health facilities, ultra-modern markets etc. Support on the other hand could be people's participation in decision making process or voting in community development project as well as financial support, in form of tax, rates paid by the people including grant from Edo State and Federal Government of Nigeria. Though, this means they provide raw material on which the system acts, so as to produce output. This in turn will influence the environment of the system and consequently generate continued demand which in turn creates a feedback and the whole process continues on a cyclical pattern.

### **Research Methods**

#### **Research Design**

This study shall adopt the survey research design. According to Obasi (1999), survey research has become popular in modern times as a scientific method of discovering the impact and inter- relationships of social and psychological variables from given population.

#### **Method of Data Collection**

According to Cohen and Manion (1980:26) methods refer to the approaches used in research to gather data which are to be used as a basis for inference and interpretation for explanation and prediction. There is no doubt that the quality of data is inextricably tied to the methods and techniques used for gathering the data. Thus to generate relevant data for this study, the researcher shall utilized the survey technique. Obasi, (1999:169) defined methodology as a purposefully planned and systematically executed act of watching or looking at the occurrence of events, activities and behaviour which constitute the subject of focus of research or study.

The relevance of observation method to this research work is obvious since it yield data that pertain directly to typical behavioural situations; assuming, of course, that they are applied to such situations (Selltiz et al, 1977). Given the nature of this study especially the type of data required to interrogate our hypotheses, we utilized primary (interview through questionnaire) and secondary sources of data. Secondary sources of data refer to a set of data gathered or authored by another person, usually information from the available data, archives, textbooks, journals, seminar paper, newspapers and magazines, internet printouts, government documents and other relevant documents on local government and rural infrastructural development in Nigeria.

The advantages of secondary sources of data lie in the obvious fact that information of this sort is collected periodically. This makes the establishment of trends and consistent patterns over

time possible. Again, the gathering of information from such sources does not require the cooperation or assistance of the individual about whom information is being sought.

### **Instrument of Data Collection**

The instrument used in collecting data for this study are questionnaire and oral interview. Although the major one will be the questionnaire. It will be used to elicit pertinent information from the subjects. The questionnaire has two sections. Section A will be used to entail the personal characteristics of the respondents while section B will help to elicit information about the role of local government and rural infrastructural development in Egor local government area.

### **Population of the Study**

The Population of this study is drawn from all the communities that make-up the Egor local government. These communities includes the following among many; Agidigbi Camp, Egor, Oghedaivbiobaa, Oghokhugbo, Ugbighoko, Urunmwon, and Uwelu. The total number of population of these communities as reviewed by the 2006 census figure is 339,899.

### **Sample Size**

From a total of 339,899 population for the local government, according to the 2006 National Census figure, the researcher adopted the Taro Yamane formula for calculating sample size;

Based on the aforementioned formula, the sample size for the study is 399.5 which is approximated 400.

### **Sampling Technique**

The researcher utilized Simple Random Sampling to draw the study sample from the population of the study. The use of simple random sampling helped to elucidate the research analysis. Simple Random Sampling gives equal chances of opportunity to the entire Universe in the population and reduces the rate errors.

### **Method of data Analysis**

The simple percentage which is a descriptive tool for statistics and the Pearson's Coefficient Correlation Analysis was used in the analysis of data obtained from the field. The Statistical Package for Social Science (SPSS 21) was employed in the collation and subsequent analysis of the data.

### **Hypotheses Testing**

As indicated in the study methodology, 400 respondents were sampled and same number of questionnaires distributed to the targeted respondents of the study. In the retrieval process, the study observed that, out of the 400 questionnaires sent to the study sampled respondents, 371 was retrieved thus, changing the study analysis total sample to 371 which have 92.8% rate retrieval.

In ascertaining the relationship between the variables under review in this study, the Pearson's Correlation analytical tool was deployed in testing the different hypothetical statements.

### **Hypothesis One**

1. Ho: There is no significant relationship between local government tax administration and road infrastructural development in Egor local government area.

Hr: There is a significant relationship between local government tax administration and road infrastructural development in Egor local government area.

**Table 1:** Correlation between cordial relations between local government tax administration and road infrastructural development in Egor local government area.

#### Correlations

|                                     |                     | Local Government Tax Administration | Road Infrastructural Development |
|-------------------------------------|---------------------|-------------------------------------|----------------------------------|
| Local Government Tax Administration | Pearson Correlation | 1                                   | .947**                           |
|                                     | Sig. (2-tailed)     |                                     | .000                             |
|                                     | N                   | 371                                 | 371                              |
| Road Infrastructural Development    | Pearson Correlation | .947**                              | 1                                |
|                                     | Sig. (2-tailed)     | .000                                |                                  |
|                                     | N                   | 371                                 | 371                              |

\*\* . Correlation is significant at the 0.01 level (2-tailed).

Table 1 reveals that, there exist a significant relationship between local government tax administration and road infrastructural development in Egor local government area with a correlation coefficient  $R$  value of 0.947, indicating that local government tax administration has a strong influence on road infrastructural development. Furthermore, with the  $p$ -value (Sig = 0.000) less than ( $<$ ) 0.01, the study thus rejected the null hypothesis (there is no significant relationship between local government tax administration and road infrastructural development in Egor local government area) and accept the research hypothesis (there is a significant relationship between local government tax administration and road infrastructural development in Egor local government area).

#### Hypothesis Two

1. Ho: There is no significant relationship between tax administration and sustainable road infrastructural development in Egor local government.

Hr: There is a significant relationship between tax administration and sustainable road infrastructural development in Egor local government.

**Table 2:** Correlation between tax administration and sustainable road infrastructural development in Egor local government.

#### Correlations

|                    |                     | Tax Administration | Sustainable Road Infrastructural Development |
|--------------------|---------------------|--------------------|--|
| Tax Administration | Pearson Correlation | 1                  | .857**                                       |
|                    | Sig. (2-tailed)     |                    | .000   |
|                    | N                   | 371                | 371  |
| Sustainable Road   | Pearson Correlation | .857**             | 1  |
|                    | Sig. (2-tailed)     | .000               |  |

|                             |   |     |     |
|-----------------------------|---|-----|-----|
| Infrastructural Development | N | 371 | 371 |
|-----------------------------|---|-----|-----|

\*\* . Correlation is significant at the 0.01 level (2-tailed).

Data from table 2 shows a significant relationship between tax administration and sustainable road infrastructural development in Egor local government. With a correlation coefficient value of 0.857, the table above reveals a very strong correlation between tax administration and sustainable road infrastructural development in Egor local government. The study thus rejects the null hypothesis (there is no significant relationship between tax administration and sustainable road infrastructural development in Egor local government) due to the  $p$ -value (sig = 0.000) less than 0.01, and accept the research hypothesis (there is a significant relationship between tax administration and sustainable road infrastructural development in Egor local government).

### Hypothesis Three

Ho: There is no significant relationship between factors hindering effective tax administration and sustainable road infrastructural development in Egor local government area.

Hr: There is a significant relationship between factors hindering effective tax administration and sustainable road infrastructural development in Egor local government area.

**Table 3:** Correlation between factors hindering effective tax administration and sustainable road infrastructural development in Egor local government area.

#### Correlations

|  |                     | Factors hindering effective Tax Administration | Sustainable Road Infrastructural Development |
|--|---------------------|--|--|
| Factors hindering effective Tax Administration | Pearson Correlation | 1  | .927**                                       |
|  | Sig. (2-tailed)     |  | .000   |
|  | N                   | 371  | 371  |
| Sustainable Road Infrastructural Development   | Pearson Correlation | .927**   | 1  |
|  | Sig. (2-tailed)     | .000   |  |
|  | N                   | 371  | 371  |

\*\* . Correlation is significant at the 0.01 level (2-tailed).

Table 3 analysis reveals a positive relationship between factors hindering effective tax administration and sustainable road infrastructural development in Egor local government area due to the high rate of  $R$  coefficient which is 0.927, hence signifying a strong relationship between factors hindering effective tax administration and sustainable road infrastructural development in Egor local government area. The data from table 3 also reveals a  $p$ -value (sig = 0.000) which is < 0.01, indicating that the researcher rejects the null hypothesis which state that there is no significant relationship between factors hindering effective tax administration and sustainable road infrastructural development in Egor local government area and accepts the research hypothesis which states that there is a significant relationship between factors hindering effective tax administration and sustainable road infrastructural development in Egor local government area.

## **Discussion of Findings**

The study discovered that there exists a significant relationship between Egor Local Government Area and road infrastructural development. Buttressing the study findings, Dare (2008); Awa (2008) opined that, one of the indices of growth, is the quality of life, which is determined by access to basic necessities of life, such as basic infrastructure of which government at the local level becomes key to the achievement of this goal. As a result, improvements in such infrastructure would go a long way toward assisting any country's growth and development. Public infrastructure is a critical tool in the economic process, particularly in underdeveloped countries, where rigidities in the structure, weak support systems and institutional structure, decreasing growth, high levels of corruption, and policy uncertainty characterize these countries. World Bank (1994) stated that infrastructure provision in the right quality and quantity determines a country's success or failure in many aspects of the economy. The importance of government spending on infrastructure as well as the availability of infrastructure may help to foster the concerned country's growth and development.

Literature like Ezeani (2004), and Nwankwo (2007), have shown that the government has been solely responsible for infrastructure provision even from the time of classical economists due to its huge capital requirement. Mundle (1998) as cited by Ekpung (2014), states that certain public goods, such as protection of citizens, governance, and a safe environment, cannot be offered by the market because no customer is exempted from its consumption once these services are provided. Though encouragement of the participation of the private sector in economic activities has been part of the recommendation of previous studies to boost developing countries economic growth, the cost of providing infrastructure is high and has therefore weakened their participation in helping out to make available basic infrastructures and therefore the reason for the unattractiveness of all infrastructural sub-sector. Year after year, huge public expenditures for infrastructure were provided for by the government in the budget.

The divergent view has however been obtained from past studies as to the effects of Nigeria's government spending on infrastructural development. In their study on the joint effects of government recurrent and capital spending on the economic growth of Nigeria, Ola and Tonwe (2005), asserts that the effect of recurrent spending on growth is higher and faster than that of capital expenditure. Previous studies like Orewa (2018) have also shown that expenditure on infrastructure increases seems not to have a significant impact on the economy, especially in poor countries where the level of its availability has not met the need of the citizens. The Nigerian government has over the past decades increased her spending on infrastructure in the yearly budget. Despite these continuous increases in government spending in Nigeria, the level of infrastructural development that can be physically accounted for does not seem to correlate with the rate of government spending on infrastructure. Citizens especially those in the rural areas do not have easy access to potable water, good road and electricity supply is not reliable (Sehinde, 2008). However, the trend and pattern of government spending are dictated by various factors like population, degree of urgency of public need, inflation, tax revenue, public debt, and government era, which is, civilian and military era as the case is in Nigeria.

The study also discovered that there is a significant relationship between skilled workers and road infrastructural development in Egor Local Government Area. Supporting the aforementioned findings, Mukoro (2016) investigated the connection between road infrastructure and community development as skilled workers one of the variables between 1971 to 2011. The study revealed a relationship between road construction and development especially in the rural area. Olorunfemi in 2008 investigated the relationship between infrastructural services and Nigerian manufacturing production, using Vector Auto regressive model (VAR) and granger causality test, as well as time series data from 1981 to 2005. His work reveals that transport and

electricity services did not granger-cause growth in the manufacturing sector, however, there was a strong correlation between governmental capital expenditure and economic growth.

Nwakwo (2005) also argued that inadequate road infrastructure is a major challenge facing majority of developing countries and concluded that providing this key infrastructure will not only foster economic development, but it will also reduce the rate of diseases in the sub-Saharan Africa. Gbadebo and Okonkwo (2009) in their research into the impact of energy infrastructure on Nigeria's economic growth between 1970 and 2005 adopting the co-integration approach documented that the current period's energy use and economic growth have a positive relationship. Gbadebo and Okonkwo (2009) using the co-integration approach in their research into the impact of energy infrastructure on economic growth in Nigeria from 1970 to 2005, that the current period's energy use and economic growth have a positive relationship. Wagner in his law explains "that economic growth is relative to the size of government". The law explains that as an economy's per capita income rises, so does the size of the public sector grow as well (Obiechina, 2010).

Umar and Zakari (2011) with the use of Auto-regressive distributed lag (ARDL) bounds testing procedure as well as time-series data between 1980 to 2010, examined the relationship between energy infrastructure and Nigeria's economic growth. The study revealed that the use of petroleum, gas, and electricity has a long-term relationship with economic growth. Bolaane and Ikgopoleng (2011) in studying the connection between road infrastructure and economic accessibility in Botswana, found that there is a need for adequate water facilities to protect human health, and enhance the environment and improve cultural values.

Furthermore, the study reveals a significant relationship between funding and road infrastructural development in Egor Local Government Area. Supporting the aforementioned findings, Nurudeen and Usman (2010) looked into the relationship between funding for rural road infrastructure and community development, using the error correction method and co-integration approach. They observed that maximum funding for effective implementation has a strong impact on community development. Samli (2011), stated that a reasonable quality of life is guaranteed through infrastructural development which has its source from the masses as this helps to expand the markets and hence, economic growth. Edame (2014) used ECM to investigate the factors that influence public infrastructure expenditure in Nigeria he discovered that the pace of external reserves, urbanization, government revenue, population density, and the form of government all have an effect on public infrastructure spending.

## **CONCLUSIONS**

With the aforementioned findings of the study in the summary section, the study concludes that, there exist a positive significant relationship between Egor Local Government Area and road infrastructural development. The study also depicts that there exists a strong positive correlation between skilled workers and road infrastructural development in Egor Local Government Area. Furthermore, the study shows that there exists a correlation between funding and road infrastructural development in Egor Local Government Area.

## **RECOMMENDATIONS**

The researcher recommends that effort should be made by the council to revive revenue drive in the council and reward dedicated and honest staff. There is also need to procure additional vehicles to help revenue personnel to discharge their duty efficiently and effectively. We recommend that the council should use direct labour in executing of projects rather than the use of contractors, money paid to contractors can be channeled into other developmental projects in the area.

There is need for the council to procure tractors and other machineries that will help in the maintenance of road in Egor Local Government Area. The present situation whereby development is concentrated in the local government headquarters to utter neglect of the rural communities does not give the other communities a sense of belonging. A change is required in this regard. It important for the Federal and State to review the allocation of local governments, because the provision of primary education and health facilities will be improved upon when there is better allocation from the Federal and State governments.

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