

**BUDGET MANAGEMENT OF ADMINISTRATIVE HEADS AND DELIVERY OF BUSINESS EDUCATION PROGRAMME IN TERTIARY INSTITUTIONS IN RIVERS STATE**

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**ABSTRACT**

The study determined the relationship between budget management of administrative heads and delivery of Business Education programme in tertiary institutions in Rivers State. The study adopted correlational research design. The population of the study consisted of 78 Business Educators and Deans (Faculty of Education) in four (4) tertiary institutions offering Business Education Programme in Rivers State. The entire population of 78 Business Educators and Deans were involved in the study without sampling. Thus, the study was a census research. Structured questionnaire were used as instrument for the collection of primary data. Validation was by two experts in Business Education and one from Measurement and Evaluation in Ignatius Ajuru University of Education, Port Harcourt. Cronbach Alpha was used to ascertain the reliability of the instrument. A total of 78 copies of the questionnaire were administered using Google Form Survey Tool via online channels such as Facebook Messenger, WhatsApp, and e-mail. The researcher followed up the e-response process and 71 copies of the questionnaire distributed were retrieved representing 91%. Pearson Product Moment Correlation Coefficient was used to analyze the research questions and testing of the hypotheses at 0.05 level of significance. The findings revealed that there was a significant positive relationship between budget management of administrative heads and delivery of Business Education programme in tertiary institutions in Rivers State. The study concluded that administrative heads of tertiary institutions in Rivers State who exhibit strong expenditure control can allocate funds strategically to hire qualified Business Educators. It was recommended among others that administrators in tertiary institutions in Rivers State should utilize advanced budget management such as expenses tracking application to monitor and report their spending in the process of providing study contents.

***Keywords: Budget Management, Delivery of Business Education Programme, Student Engagement***

**Introduction**

The financial discipline of administrative heads is a critical factor that influences the delivery of business education programme in tertiary institutions. Financial discipline refers to the ability of school administrators to manage financial resources effectively, ensuring that funds are allocated and utilized in a manner that supports the institution's goals and objectives (Ifeanyi, 2022). In the context of Business Education programmes, financial discipline involves careful planning and control of expenditures, effective budget management, and meticulous records keeping. These practices ensure that resources are available for essential activities such as hiring qualified instructors, purchasing educational materials, and maintaining facilities (Akinwale, 2023). Without strong financial discipline, institutions may struggle to provide the necessary resources for effective instructional delivery, leading to suboptimal outcomes for students.

Expenditure control is a key dimension of financial discipline that directly impacts the quality of Business Education programme. It involves monitoring and regulating the spending of institutional funds to prevent waste and ensure that expenditures are aligned with the institution's priorities (Eze & Okechukwu, 2023). Effective expenditure control allows administrative heads to allocate resources to areas that directly contribute to the success of Business Education programme, such as faculty development, curriculum enhancement, and students support services. In Rivers State, where many

tertiary institutions operate with limited budgets, expenditure control is essential for maximizing the impact of available resources (Chukwuemeka, 2022). When administrative heads exercise strict control over expenditures, they can ensure that funds are used efficiently and effectively to support the delivery of high-quality Business Education.

Budget management is another critical aspect of financial discipline that affects the delivery of Business Education programme. It involves the process of planning, allocating, and monitoring financial resources to achieve the institution's educational goals (Obi, 2023). Effective budget management ensures that funds are available when needed and that financial resources are allocated in a way that supports the strategic objectives of the institution. In the context of business education, this might include allocating funds for the development of new courses, the acquisition of learning materials, and the maintenance of educational facilities. Poor budget management can lead to financial shortfalls, which can disrupt the instructional delivery of Business Education programme and negatively impact students outcomes (Adebayo, 2023). Therefore, it is imperative that administrative heads in Rivers State develop and implement robust budget management practices to ensure the sustainability and success of their Business Education programme.

Records keeping is the third dimension of financial discipline that is crucial for the effective management of Business Education programme. It involves the systematic documentation of financial transactions, budgets, and expenditures, which provides a clear and accurate picture of the institution's financial health (Akinwale, 2023). Proper records keeping allows administrative heads to track the flow of funds, identify potential issues early, and make informed decisions about resource allocation. In the context of Business Education, accurate records keeping is essential for ensuring transparency and accountability in the use of financial resources. It also provides a basis for financial planning and auditing, which are critical for maintaining the integrity of the institution's financial operations (Ifeanyi, 2022). In Rivers State, where financial mismanagement is a common issue in tertiary institutions, robust records keeping practices are essential for ensuring that funds are used effectively to support the Instructional delivery of business education programme.

Organizational culture plays a moderating role in the relationship between financial discipline and the Instructional delivery of Business Education programme. Organizational culture refers to the shared values, norms, and practices that influence how individuals within an institution behave and make decisions (Chukwuemeka, 2022). In the context of tertiary institutions, a culture that emphasizes norms such as efficiency, accountability, and integrity can significantly enhance the effectiveness of financial discipline. For example, when administrative heads and staff are committed to maintaining high standards of accountability, they are more likely to adhere to budgetary constraints, practice expenditure control, and maintain accurate financial records (Nwafor, 2023). This, in turn, supports the delivery of high-quality Business Education programme. Conversely, a culture that tolerates financial mismanagement or lacks clear norms and values can undermine financial discipline and lead to poor educational outcomes.

The dimensions of organizational culture, particularly norms and accountability, are critical in shaping the financial practices of administrative heads in tertiary institutions. Norms refer to the accepted standards of behavior within an institution, while accountability involves holding individuals responsible for their actions and decisions (Oladipo, 2022). In institutions where strong norms of financial responsibility are established, administrative heads are more likely to exercise discipline in managing financial resources. Accountability mechanisms, such as regular financial audits and performance reviews, ensure that administrative heads are held responsible for their financial decisions, thereby promoting transparency and efficiency in the use of funds (Adebayo, 2023). In Rivers State, fostering a culture of accountability and adherence to financial norms can significantly enhance the ability of tertiary institutions to deliver effective Business Education programme, ultimately benefiting students and the wider community.

Despite the importance of financial discipline and organizational culture in the delivery of Business Education programme, there is a significant gap in the literature regarding their specific impact on

tertiary institutions in Rivers State. While several studies have explored the general challenges facing business education in Nigeria, few have focused on the role of financial management practices and institutional culture in shaping educational outcomes in this region (Chukwu, 2022; Adebayo, 2023). Furthermore, existing research often overlooks the unique financial constraints and cultural dynamics that characterize tertiary institutions in Rivers State, which may require different strategies and approaches compared to other regions (Ifeanyi, 2022). This study seeks to address this gap by examining the relationship between financial discipline, organizational culture, and the delivery of Business Education programme in Rivers State, providing insights that can inform policy and practice in this critical area of education.

### Objectives of the Study

1. determine the relationship between budget management and instructional delivery of Business Education in tertiary institutions in Rivers State.
2. ascertain the relationship between budget management Business Education students' engagement in tertiary institutions in Rivers State.
3. determine the relationship between budget management and preparation of self-employable youths in tertiary institutions in Rivers State.

### Research Questions

The study was guided by the following research questions:

1. What is the relationship between budget management and instructional delivery of Business Education in tertiary institutions in Rivers State?
2. What is the relationship between budget management and Business Education students' engagement in tertiary institutions in Rivers State?
3. What is the relationship between budget management and preparation of self-employable youths in tertiary institutions in Rivers State?

### Hypotheses

The following null hypotheses were tested at 0.05 level of significance:

1. There is no significant relationship between budget management and instructional delivery of Business Education in tertiary institutions in Rivers State.
2. There is no significant relationship between budget management and Business Education students' engagement in tertiary institutions in Rivers State.
3. There is no significant relationship between budget management and preparation of self-employable youths in tertiary institutions in Rivers State.

### Budget Management

The specific financial and operational issues encountered by tertiary institutions make effective budget management all the more crucial. In order to accomplish certain objectives within a specified time frame, organisations engage in budget management, which entails preparing, organising, monitoring, and regulating the organization's financial resources. Funds are distributed to encourage research and new ideas, creating a setting where academics may thrive and progress (Muta, 1993 in Downar, et al., 2021). The success of higher education institutions depends on their ability to effectively manage their budgets so that they may fulfil their mission of providing students and the community with high-quality education while also staying financially stable. By displaying responsible financial management and stewardship, budget management earns the respect and admiration of all parties involved, including students, parents, teachers, administrators, contributors, and even government authorities (Downar et al., 2021).

According to Breuer (2021), building and supervising a budget—a comprehensive financial plan including anticipated income and expenditures—is an integral part of budget management.

Overspending is prevented and funds are used efficiently and effectively because it monitors and manages costs. A well-managed budget demonstrates sound financial management. In order to keep spending under control, it is necessary to create a spending plan and compare actual expenditures against it on a regular basis. To achieve a number of financial objectives, this procedure is essential for maintaining expenditure control. Individuals, including family heads who wish to remain within their financial means, utilise budgetary management strategies just as much as organisations do to monitor their spending activities (Dunk, 2017). The purpose of budgetary control, as a method of management control, is to allow the business to determine whether or not its plans are being followed and, if not, whether or not the plans need to be adjusted to generate a profit (Hokal & Shaw, 2002). One of the greatest methods of management and finance is budgetary control, which entails making each department's budget using estimated data. After that, the management checks the estimated data against the original data and assigns blame to the worker if the difference is unfavourable. Because it offers a complete management platform for effective and efficient resource allocation, budget control is the principal method of corporate internal controls used by most schools.

Carr and Joseph, cited in Ezeh and Ogara (2020), state that an organization's ability to effectively implement its budget is heavily dependent on its budgetary control system. In order to make sure that the entire budget system is a control system, most organisations have embraced broad budgetary control. This involves forming a prior, during, and after control system through the budget preparation, evaluation, reward, and punishment processes that are monitored during budget execution. According to Hokal and Shaw (2002) as cited in Kemoni and Wamukoya (2018), organisations can benefit from a tight budgetary control system by regularly creating a solid budget to use as a foundation for performance management and standards. This allows them to compare their actual performance with the budget, identify discrepancies, and then implement necessary adjustments. According to Epstein and McFarlan (2011) as cited in Iweyah (2023), organisations can utilise budgetary control in forecasting strategies to prepare for the future. To avoid financial setbacks due to things like theft, fraud, and broken technology, school administration uses budgetary control. Management is able to keep spending under control with the aid of these recommendations. The fact that three divisions within a company may work together to improve efficiency is a major selling point of budgetary control. There are three divisions within this organisation: accounting, statistics, and management. Outdated data is supplied by the accounting department. Methods for making predictions, such as probability, time series, and other sampling approaches, are made available by the statistical department. Under typical business circumstances, the management team estimates the company's revenue and expenses using both departments' services (Suberu, 2010 in NFTE, 2020).

### **Relationship between Budget Management and Instructional Delivery of Business Education Programme**

Effective budget management is crucial for ensuring that a business education programme has the necessary resources to operate successfully. By preparing a detailed budget, educational institutions can allocate funds appropriately across various departments and initiatives. This ensures that essential resources such as teaching materials, technology, and faculty salaries are adequately funded. For instance, if a specific course requires updated software or learning materials, proper budgeting allows for these needs to be met without compromising other areas. By analyzing past budgets and actual expenditures, educational institutions can establish attainable revenue targets and expense limits. This process helps in aligning the programme's objectives with the institution's overall strategic goals. For example, if an institution aims to increase enrollment by 20%, the budget can reflect the necessary marketing expenses to achieve this goal.

Downar, et al. (2021) asserted that a well-structured budget enables educational institutions to prioritize initiatives based on their potential return on investment (ROI). When creating a budget, decision-makers can evaluate which programme or courses yield the highest benefits relative to their costs. This prioritization ensures that limited resources are directed towards initiatives that align with both student needs and institutional goals. For example, if data shows that online courses have higher enrollment rates compared to traditional classes, more funding can be allocated to enhance online offerings. Budget management fosters financial accountability within business education programme by requiring regular monitoring and reporting of expenditures against the planned budget. This transparency helps stakeholders understand how funds are being utilized and whether they align with strategic priorities. Regular evaluations allow institutions to make informed decisions about reallocating resources when necessary, ensuring that funds are used efficiently.

To Ezeh and Ogara (2020) the dynamic nature of the education sector necessitates adaptability in budgeting practices. Effective budget management allows educational institutions to pivot quickly in response to unforeseen circumstances or changes in demand for specific Programme. For instance, during economic downturns or global events like the COVID-19 pandemic, institutions may need to adjust their budgets rapidly to accommodate shifts towards online learning platforms or reduced enrollment figures. Ultimately, effective budget management contributes positively to learning outcomes within business education programs. By ensuring that adequate resources are available for quality instruction and support services, students receive a better educational experience. This includes access to experienced faculty, modern technology, and comprehensive support systems all of which enhance student engagement and success.

Wachira, et al. (2014) posited that good budget management ensures that funds are distributed appropriately across different areas such as faculty salaries, course materials, and infrastructure. This ensures that critical aspects of the programme are well-resourced without unnecessary overspending. Budget management allows institutions to prioritize spending on essential areas that directly enhance educational delivery, such as teacher training, curriculum updates, and technological investments. When budgets are well-managed, there is room for ongoing investment in updating and improving the curriculum. This ensures that students receive relevant, up-to-date content that meets industry standards. Budgeting provides room for innovation, such as the development of new courses, online education options, or the integration of cutting-edge technology in teaching and learning methods. Without effective budgeting, there may be little capacity for innovation. Adequate budgeting ensures that the institution can attract and retain highly qualified faculty members, which is crucial for the credibility and quality of the programme. Proper budget management also allows for faculty development programme, ensuring that educators are continually improving their skills, staying updated with current business trends, and applying the latest teaching methodologies.

Epstein and McFarlan (2011) averred that budget management ensures that physical infrastructure (classrooms, labs, libraries) and online learning platforms are adequately funded and regularly maintained. This is vital for creating an optimal learning environment. Good budgeting allows for the purchase of modern educational technologies, such as e-learning platforms, projectors, and simulation software, which are becoming increasingly important in business education. Effective budget management ensures the long-term sustainability of business education programs by preventing financial deficits and ensuring that funds are available for future needs. In times of financial challenges, well-managed budgets can provide a buffer, allowing the institution to continue delivering high-quality education without severe cuts to essential resources. Budgeting enables the expansion of programme into new specializations or geographic areas, allowing institutions to meet market demands and attract a broader student base. Institutions can allocate budget for developing niche courses that cater to specific business sectors or emerging fields, thus enhancing the programme's attractiveness and relevance in a competitive job market.

Nyamburakimani (2014) asserted that good budget management supports the development of partnerships with industry, allowing students to access internships, real-world projects, and guest lectures from industry professionals. These collaborations often require financial investment for organizing events and supporting student participation. Managing funds effectively allows the school to host business case competitions, conferences, and seminars that enrich the student learning experience. Budget management helps in monitoring the programme's financial performance, ensuring that the funds allocated are being used effectively and that any deviations from the plan are addressed promptly. Clear budgeting provides transparency in financial operations, improving stakeholder trust and ensuring that all expenditures are justified and aligned with the institution's educational objectives. There is need to test hypotheses four, five and six stated below:

- Ho1: There is no significant relationship between budget management and instructional delivery of Business Education in tertiary institutions in Rivers State.
- Ho2: There is no significant relationship between budget management and Business Education students' engagement in tertiary institutions in Rivers State.
- Ho3: There is no significant relationship between budget management and preparation of self-employable youths in tertiary institutions in Rivers State.

### **Positive Accounting Theory By Watts and Zimmerman 1986**

The study is also anchored on Positive Accounting Theory. Positive Accounting Theory was postulated with Watts and Zimmerman 1986 with the following assumptions:

- i. Real occurrence tells how to address/report accounting treatment of those transactions.
- ii. The purpose of accounting theory is to explain and predict accounting practices.
- iii. A manager will exhibit opportunistic behaviour and choose accounting policies that are in her/his best interests.

The justification of Positive Accounting Theory as one of the theoretical foundation of this study is predicted on its relevance of the theory to the independent variable of this study. Adopting the assumptions of this theory, firms/institutions only seek opportunities that could trigger them to better their operation through implementing accounting reporting policies that aim at enhancing better outcome. By so doing, better delivery of Business Education programme could be necessitated as accounting decision affect economical outcome such as investment decision, market efficiency etc. of an institution.

### **Methodology**

The correlational research design was adopted for the study. The population of the study consisted of seventy-eight (78) Business Educators and Deans of Faculty of Education in four (4) tertiary institutions offering Business Education Programme in Rivers State. Information regarding the study population were obtained from the Heads of Department (HODs) of Business Education across the institutions. The study did not use any sampling methods; rather, it included participation from all 78 business educators and deans in the population. Therefore, the research was a census, which is a type of research method that is recognised to be one in which the full population is employed rather than taking a sample from it. Structured questionnaire were used as instrument for the collection of primary data. Utilising the Pearson Product Moment Correlation Coefficient, which was made possible by the Statistical Package for Social Sciences (SPSS) Version 26.0, the evaluation of research themes and the testing of hypotheses were carried out.

### **Results**

**Research Question 1:** How does budget management correlate with instructional delivery of Business Education in tertiary institutions in Rivers State?

**Hypothesis 1:** There is no significant relationship between budget management and instructional delivery of Business Education in tertiary institutions in Rivers State.

**Table 1: Correlation of Budget Management and Instructional Delivery**

			Budget Management	Instructional Delivery
Pearson r	Budget Management	Correlation Coefficient	1.000	.525**
		Sig. (2-tailed)	.	.000
		N	71	71
	Instructional Delivery	Correlation Coefficient	.525**	1.000
		Sig. (2-tailed)	.000	.
		N	71	71

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

Source: Field Survey, 2025.

The hypothesis testing the relationship between budget management and instructional delivery has an r-value of 0.525 at a significance level of 0.00, as shown in Table 5. This level is lower than the specified alpha level of 0.05. Ho1, which states that there is no significant relationship between budget management and instructional delivery of Business Education in tertiary institutions in Rivers State, was rejected in favour of Ha1, since the significance value 0.00 was less than the alpha level of 0.05. This suggests that instructional delivery of Business Education in Rivers State's higher education institutions is significantly impacted by budget management. Management of funds and delivery of instruction are somewhat correlated, according to the correlation coefficient ( $r = .525$ ). What this means is that colleges and universities in Rivers State are able to better teach business courses when their budgets are well-managed.

**Research Question 2:** What is the relationship between budget management and Business Education students' engagement in tertiary institutions in Rivers State?

**Hypothesis 2** There is no significant relationship between budget management and Business Education students' engagement in tertiary institutions in Rivers State.

**Table 2: Correlation of Budget Management and Students' Engagement**

			Budget Management	Students' Engagement
Pearson r	Budget Management	Correlation Coefficient	1.000	.764**
		Sig. (2-tailed)	.	.000
		N	71	71
	Students' Engagement	Correlation Coefficient	.764**	1.000
		Sig. (2-tailed)	.000	.
		N	71	71

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

Source: Field Survey, 2025.

According to Table 2.above, the hypothesis testing the relationship between student involvement and budget management has an r-value of 0.764 at a significance level of 0.00, which is lower than the specified alpha level of 0.05. A significance value lower than the alpha level of 0.05 allows us to reject the null hypothesis (Ho2) and accept the alternate hypothesis (Ha2), which states that there is a significant relationship between budget management and the engagement of Business Education students in tertiary institutions in Rivers State. This suggests that students of Business Education in Rivers State's universities are actively involved in budget management. The strong positive association between budget management and the involvement of Business Education students is indicated by the correlation coefficient ( $r = .764$ ). This demonstrates that students'

involvement in Business Education programs at Rivers State's postsecondary institutions is enhanced by well-managed budgets.

**Research Question 3:** What is the relationship between budget management and preparation of self-employable youths in tertiary institutions in Rivers State?

**Hypothesis 3:** There is no significant relationship between budget management and preparation of self-employable youths in tertiary institutions in Rivers State.

**Table 3: Correlation of Budget Management and Preparation of Self-Employable Youths**

			Budget Management	Preparation of Self-Employable Youths
Pearson r	Budget Management	Correlation Coefficient	1.000	.902**
		Sig. (2-tailed)	.	.000
		N	71	71
	Preparation of Self-Employable Youths	Correlation Coefficient	.902**	1.000
		Sig. (2-tailed)	.000	.
		N	71	71

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

Source: Field Survey, 2025.

The hypothesis testing the relationship between budget management and the training of young people to be self-employed has an r-value of 0.902 at a significance level of 0.00, as shown in Table 3. This level is lower than the specified alpha level of 0.05. The null hypothesis (Ho1), which proposes that tertiary institutions in Rivers State do not significantly relate budget management to the preparation of self-employed youths, was rejected and the alternate hypothesis (Ha2) was accepted because the significance value was less than the alpha level of 0.05. This suggests that educational schools in Rivers State are doing a great job of preparing their students to be self-employed via careful management of their budgets. The significant association between budget management and preparing self-employed youngsters is indicated by the correlation coefficient ( $r = .902$ ). It was evident that postsecondary institutions in Rivers State might do a better job of preparing their students to be self-employed after implementing better budget management practices.

### Budget Management and Delivery of Business Education Programme

The test of hypotheses one, two and three revealed that there is moderate positive relationship between budget management and instructional delivery of Business Education in tertiary institutions in Rivers State; there is a high positive relationship between budget management and Business Education students' engagement in tertiary institutions in Rivers State; and there is a very high positive relationship between budget management and preparation of self-employable youths in tertiary institutions in Rivers State. Effective budget management is crucial for ensuring that a business education programme has the necessary resources to operate successfully. By preparing a detailed budget, educational institutions can allocate funds appropriately across various departments and initiatives. This ensures that essential resources such as teaching materials, technology, and faculty salaries are adequately funded. For instance, if a specific course requires updated software or learning materials, proper budgeting allows for these needs to be met without compromising other areas. By analyzing past budgets and actual expenditures, educational institutions can establish attainable revenue targets and expense limits. This process helps in aligning the programme's objectives with the institution's overall strategic goals. For example, if an institution aims to increase enrollment by 20%, the budget can reflect the necessary marketing expenses to achieve this goal.

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### **CONCLUSION**

Based on the analyses and discussion of findings, the study concluded that there is a significant positive relationship between budget control of administrative heads and delivery of business education programme in tertiary institutions in Rivers State. Administrative heads of tertiary institutions in Rivers State who exhibit strong financial discipline can allocate funds strategically to hire qualified business educators, maintain state-of-the-art facilities, and invest in innovative teaching methods, all of which are essential for delivering high-quality business education programme.

### **RECOMMENDATIONS**

Based on the findings, the following recommendations were made:

1. Administrators in tertiary institutions in Rivers State should allocate funds based on measurable outcomes such as student performance, research output, and employability rates to enhance accountability and efficiency.
2. Administrators in tertiary institutions in Rivers State should ensure that student's engagement activities are inculcated in the budgeting process which aligns with the institution's strategic plan and long-term goals.
3. Administrators in tertiary institutions in Rivers State should ensure that budget planning aligns with the strategic objectives of the business education programme, prioritizing key areas such as curriculum development, faculty training, and student resources.

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