

## **Management Control System for Effective Job Performance among Librarians in Federal and State University Libraries: Evidence from South East Nigeria**

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### **Abstract**

In this study, we assessed the management control system used for effective job performance among librarians in five federal university libraries and five State university libraries in South East, Nigeria. Our 38-item questionnaire was validated by three experts: one from the Department of Science Education (Education Measurement and Evaluation unit) and two from the Department of Library and Information Science at the University of Nigeria, Nsukka. Later we used descriptive statistics and found out that the university libraries adopted performance appraisal system, duties rotation system, controlled activities system and regulation of staff attendance to a great extent, and also that the management control system has contributed to the effective job performance since it enables employees to understand their job expectations and to encourage librarians' positive work attitude. Based on these findings, we recommended that performance appraisal and staff evaluation should be performed from time to time to identify areas which require improvements. Henceforth, federal and state governments in Nigeria should make funds available for university libraries to enable them adopt effective management control system and procure facilities and resources to enhance job performance in their libraries among others.

**Keywords:** *Management Control System, Job performance, Librarians, South East Nigeria, University Libraries*

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### **INTRODUCTION**

University libraries provide information resources and services covering the academic curriculum of the university in a manner easily accessible by the staff, students, faculty members and research fellows to enable them achieve their information needs. Salman (2018) defines university library as an essential part of the institution saddled with the responsibilities of collecting and preserving recorded human knowledge and stores it in different media. Library is maintained for the benefit of students, lecturers and for those who are conducting research or pursuing certain information. It plays a significant role in the academic life of the students and faculty members by providing learning resources for educational use leading to advancement of university. The primary objective of university libraries is to provide support for academic programme of the university including teaching, learning, research and community services in ways consistent with, and supportive of the institution's mission and goals.

Federal and State University libraries are those libraries established and funded by the federal and state governments respectively. They receive allocations and supports from the federal and state government and some percentage of the total grant to universities are invested into the university library to enable them provide information resources and services necessary for meeting

the academic objectives of the host universities. Funding responsibility is the only difference between state and federal university libraries (Ali, Yakub, Nweke and Makintami, 2014).

In a nutshell, state university libraries depend on allocation and support from the state government to function while the federal university libraries depend on federal government allocation and support. State and federal university libraries are part of the university system in Nigeria. These libraries support the curriculum needs of the university libraries which include teaching, learning and research at all levels. The libraries also constitute the intellectual focus of academic communities in Nigeria. They are primarily established to provide information materials of different kinds to support the academic programmes of university. The Library plays an important role as movers of high impact research, driven by innovative infrastructure (Daniel, 2019, pp. 2-3).

As a matter of fact, the roles of university libraries have changed significantly, creating a need for urgent performance development measures among librarians. University libraries require different categories of staff that manage the library and carry out various services. The staff comprises male and female librarians and the paraprofessionals. The librarians are those with educational qualifications in Library and Information Science with degrees such as Bachelors of Library and Information Science, Master of Library and Information Science or Doctor of Philosophy in Library and Information Science. Librarians are essential mediators between man and recorded knowledge that have been produced through generations. Librarians are trained personnel in the art of information management. Salman (2018) defines librarian as a professionally trained staff in the field of library and information science, responsible for the professional duties in the library and also for library management and services. The librarians are those with the responsibility of overseeing the library and its resources. In the same vein, Librarians' Registration Council (2014) describes librarian as a those who are trained and awarded with a minimum of a first degree in Library and Information Science responsible for providing services such as acquisitions of resources; cataloguing and classification of materials; circulation of materials; reference and information services; instruction and user education services, etc. Anyim (2020) states that it is duty-bound on university library management to ensure librarians employ their requisite knowledge and expertise in rendering effective library services.

Job performance of librarians in federal and state university libraries determines how effective the library services are delivered. Job performance is concerned with the way employees perform their work. This is in agreement with Hartzell (2010) who defines job performance as a way job or task is done by an individual, a group or an organisation. It also includes the way an individual employee or group of employees discharge his or her daily responsibilities and contribute to the realisation of organisational objectives. Job performance of librarians in university libraries could be regarded effective when the information needs of users are met in consonant with the objective of the university. The need for effective job performance among librarians in federal and state university libraries is very crucial because the intellectual breakthrough of universities in research, teaching and learning is dependent on the effectiveness of librarians' job performance. Effective job performance of librarians will help the university library achieve great reputation in the provision of timely, accurate and precise information in different formats Effective job performance is an important building block of any organization (Mwita, 2000).

Management control system evolved as a management approach aimed at identifying and creating necessary measures that accelerate job performance. As early as 1980, many scholars have come up with various definitions of management control system. Among the contemporary authors of management control system is William (2013) who states that management control system involves performance planning at the beginning of a fiscal year to provide the teeming staff with

adequate direction and clear objectives, review of annual performance in fiscal business year in order to ensure that objectives remain relevant and also achieved.

Federal and state university libraries in South East Nigeria might seem to apply some measures of management control system but it is empirically unknown the extent to which management control system is used to improve job performance of librarians. In light of the above undesirable state of affairs, it therefore becomes imperative for a study to explore the prevailing situation in federal and state university libraries in South East Nigeria, with a view to critically examine the situation and at the same time proffer credible remedies. Hence, this study attempts to assess management control system for effective staff performance in federal and state university libraries in South East Nigeria. Having observed the current trends in university libraries and the need for librarians' effective job performance, it appears federal and state university libraries in South East Nigeria have setback in the manner in which they perform their duties. Personal observations were made on the poor design of libraries' websites, wrong entries of data in the Online Public Access Catalogue, delay in responding to user's needs, poor interpersonal communication and nonchalant attitude of librarians towards patrons. Observations were also made on the lateness to work among librarians and gossips among colleagues in office during work hours (Based on my personal experience). This undesirable state of affair could be as a result of ineffective management control system which has resulted to poor work attitude and ineffective job performance of librarians. It is based on this fact that the researcher embarked on this study to find out the extent to which federal and state university libraries in South East Nigeria utilise management control system to enhance the job performance of the librarians, challenges associated with the use of effective management control system and possible strategies to overcome them.

It has been observed in literature and personal experience that librarians in federal and state university libraries in South East Nigeria exhibit poor work attitude compared to their counterparts in other libraries (Anyim, 2020). This will adversely affect meeting the information needs of library users thereby hindering progress in research, scholarship and the institutional development.

It seems that this state of affair is connected to lack of effective management control system leading to librarians' lack of commitment to work which culminates into poor job performance. The absence or poor library management control system might also cause librarians to underutilise their skills which in turn might lead to substandard library services. Management control system enables the library to actualise its objectives in a manner consistent with the institutional procedures. Management control system also ensures that librarians' abilities and talents are utilised for achieving greater results by giving them a sense of direction

### **Purpose of the Study**

The general purpose of this study is to assess the management control system for effective job performance among librarians in federal and state university libraries in South East, Nigeria. Specifically, the study is intended to:

1. determine the types of management control system employed in federal and state university libraries in South East Nigeria for effective job performance.
2. examine the extent of use of management control system for improving job performance in federal and state university libraries.
3. determine the extent to which management control system contributes to effective job performance in federal and state university libraries.

### **Research Questions**

The following research questions were formulated to guide the study:

1. What types of management control system are employed for effective job performance in the university libraries?
2. What is the extent of use of management control system for improving job performance in the university libraries?
3. To what extent does management control system contribute to effective job performance in the university libraries?

### **LITERATURE REVIEW**

Management control is management mechanism used for interpretation of the objectives of the university library by employing coordinated activities aimed at positioning library services rendered by various departments, divisions and units; adopting appropriate system of communication between staff members and the management; auditing performance and determine how well or badly the library has performed over a period of time; identify those objectives that are unattainable or no longer serve a useful purpose; get feedback on the staff effort; highlight organisational problems and map out future plans for improvement (Anyim, 2020).

Management control system is concerned with the present and future state of an organisation that makes organisational boundaries more flexible; a shift in focus from the inputs that are used to run the business to the outputs and outcomes in the organisation desires to achieve; a focus on optimising organisational performance and process quality as keys to delivering quality products and services and a move toward an organisational culture that adapts easily to change. In the context of this work, management control system is concerned with a set of policies, measures or approaches that are employable in the federal and state university for enhancing librarians' job performance. Anyim (2020) describes management control system as a veritable tool that leaders of an organisation used to achieve organisational efficiency and operational effectiveness.

Establishing effective management control system is a matter of necessity and in the library setting; the management has the responsibility to maintain control system that provides reasonable assurance to the librarians over the library resources and services.

No matter the type of library, some level of management control system must be applied such as performance evaluation; duties rotation systems; benchmarking system; duties segregation system; internal audit system; staff evaluation system; controlled activities system; supervisory control system; internal control system; organisational structure system; internal check system; performance management system and penal system/sanction for breach of official rules and regulations and regulation of attendance register (Howell, 2017).

The purpose of performance appraisal which are integral part of management control in university libraries is defeated if they are not complemented by staff development and training system approach. From the foregoing, it could be seen that the type of management control systems employed in federal and state university libraries are similar. This could be as a result of common objectives of both university libraries and similar characteristics of the librarians working in the university libraries (Ifidon and Ifidon, 2007). Similarly, Ibekwe (2012) asserted that university libraries make use of performance appraisal, constant training and motivation in terms of reward

to higher performing employees to enable the librarians to be more committed to their jobs and provides valuable and useful information to the organisation's human resource planning and decision making process. Management control system links individual employee objectives with the organisation's mission and strategic plans and enable them achieve high performance rate (Asogwa, 2014). According to Ben (2008), management control system is an essential process by which all members of the organisation work as partners for achieving a better output and improved service delivery. The federal and state university libraries share common magnitude of management policies and administrative pattern to an extent that contributes to librarians' outputs (Mohammed, 2018).

University libraries therefore, adopt considerable management control system approaches to boost job performance considering the vital roles of university library and the librarians. There are various types of management control systems that could be adopted in university libraries such as: performance appraisal system; duties rotation systems; benchmarking system; internal audit system; controlled activities system; supervisory control system; internal control system; organisational structure system; internal check system; performance management system and penal system/sanction for breach of official rules and regulations and review of attendance register (Kumar, 2018, pp. 77-78).

## **RESEARCH METHOD**

We discuss the following matters: design of the study, area of the study, population of the study, sample and sampling technique, instrument for data collection, validation of instrument, reliability of the instruments, method of data collection, hypotheses and method of data analysis.

### **Design of the Study**

Descriptive survey design was adopted in conducting the study. A descriptive survey research design according to Nworgu (2015) refers to those studies which aimed at collecting data on, and describing in a systematic manner, the characteristic, features, beliefs, opinions, perceptions or facts about a given population. The study which is concerned with the management control system for effective job performance in federal and state university libraries in Nigeria lends itself to descriptive survey because it involves the opinions and views of the respondents on the prevailing situation of management control system for effective job performance among librarians in university libraries.

### **Area of the Study**

The area of the study is South East geo-political zone of Nigeria. It is one of the six geo-political zones in Nigeria which is located between north central Nigeria and South-South Nigeria. It is made up of five Igbo speaking states namely Abia, Anambra, Ebonyi, Enugu and Imo. The area is bounded in the North with Benue and Kogi States; in the South with Rivers and Akwa Ibom, Cross River and Delta States. The area was chosen because of the researchers' observation of poor work attitude of most librarians in federal and state university libraries in the region. However, the quality of librarians' job performance in the area is essentially importance to the fulfilment of university's objectives in teaching, learning and research.

### **Population of the study**

The population of this study comprised 203 academic librarians in ten federal and state university libraries in South East Nigeria, involving five federal university libraries and five state university libraries, which include: Abia State University Library, 16; Chukwuemeka Odumegwu Ojukwu University Library, 13; Ebonyi State University Library, 15; Enugu State university of Science and Technology Library, 13; Imo State University Library, 19; Alex Ekwueme Federal

University Ndufu Aliko, Ikwo library, 14; Federal University of Technology, Owerri Library, 20; Festus Aghagbo Nwako Library, Nnamdi Azikiwe University, 20; Michael Okpara University of Agriculture, Umudike Library 15 and Nnamdi Azikiwe Library, University of Nigeria, Nsukka, 58.

### **Sample and Sampling Technique**

There was no sampling in this study as the population size of 203 librarians was considered manageable.

### **Instrument for Data Collection**

The instrument that was used for this study was questionnaire. The questionnaire, titled "Management Control System for Effective Job Performance among Librarians in Federal and State University Libraries Questionnaire (MEJOUQLQ)" was designed for the study by the researcher. The questionnaire was arranged in two (2) sections: A & B. Section A dwells on personal information of respondents while Section B was arranged in seven (3) clusters containing 38 items. The questionnaire used 4 point rating scale in which the respondents ticked from the options that represent their opinions. Cluster 1 deals with the types of management control system employed in federal and state university libraries and contain 14 items. The response options of Highly Employed (= 4), Employed (= 3), Less Employed (= 2) and Not Employed (= 1) were used. Cluster 2 deals with the extent of use of management control system for improving job performance in federal and state university libraries and contain 14 items. The response options of Very Great Extent (= 4), Great Extent (= 3), Little Extent (= 2) and Not At All (= 1) were used. Cluster 3 deals with the extent to which management control system contributes to effective job performance in federal and state university libraries and contain 10 items. The response options of Very Great Extent (= 4), Great Extent (= 3), Little Extent (= 3) and Not At All (= 1) were used.

### **Validation of the instruments**

The questionnaire was face validated by three experts, one from the Department of Science Education (Education Measurement and Evaluation unit) and two from the Department of Library and Information Science at the University of Nigeria, Nsukka. The experts that validated the instruments were asked to examine the appropriateness, suitability and wordings of the instruments, coverage and other issues relating to the study of this nature and to make their suggestions. Their observations and suggestions which include rephrasing some questions, terms, options and formats were used to produce the final drafts of the instruments.

### **Reliability of the Instrument**

The reliability of the instrument was trial- tested on 30 Librarians selected from Federal University Lokoja, Kogi State University and University of Abuja, who were not part of the population of this study. Upon analysis of the responses to the questionnaire, Cronbach Alpha method was used to determine the internal consistency of the items of the instrument. The instrument shows an overall reliability of 0.96. However, the results of items tested are as follows: Cluster 1 = 0.87; Cluster 2 = 0.75; Cluster 3= 0.79. According to Ary, Jacobs, and Razavieh (2002), scores with modest reliability coefficient in the range of 0.50 - 0.99 may be used as a yardstick for making a decision about a group or for research purposes. Therefore, with regards to these results, the instrument was considered appropriate for this study.

### **Method of Data Collection**

Copies of the questionnaire were administered to librarians in the federal and state university libraries in South East, Nigeria. With the aid of five trained research assistants, the questionnaire were administered on and retrieved from the respondent. In effect, a total of 203

copies of the questionnaire were administered to the librarians and 163 were duly completed and used for the study, giving a response rate of 80.3%.

### Hypotheses

The following null hypotheses were formulated to guide the research and tested at 0.05 level of significance:

**H0<sub>1</sub>:** There is no significant difference in the mean response of librarians in federal and state university libraries with respect to the type of management control system employed for effective job performance in university libraries.

**H0<sub>2</sub>:** There is no significant difference in the mean ratings of librarians in federal and state university libraries with respect to the extent of use of management control system for improving staff performance in university libraries.

**H0<sub>3</sub>:** There is no significant difference in the mean ratings of librarians in federal and state university libraries with respect to the extent to which management control system contributes to effective job performance in university libraries.

### Method of Data Analysis

The questionnaire was analysed using mean and standard deviation. The mean was interpreted in line with the 4 point rating scale. Consequently, decision was taken based on real limit of numbers as follows:

0.50 – 1.49	Not Employed (NE, 1 point)	Not At All (NA, 1 point)
1.50 – 2.49	Less Employed (LE, 2 points)	Little Extent (LE, 2 points)
2.50 – 3.49	Employed (E, 3 points)	Great Extent (GE, 3 points)
3.50 – 4.0	Highly Employed (HE, 4 points)	Very Great Extent (VGE, 4 points)

t-test statistics was used to test three hypotheses that guided the study at 0.05 level of significance.

## DATA PRESENTATION

### Research Question One

What types of management control system are employed for effective job performance in the university libraries?

**Table 1: Mean and Standard deviation of librarians on the types of management control system employed in university libraries**

SN	Ownership	Ownership				Overall	R	D	
		Federal Universities		State Universities					
		Mean	SD	Mean	SD				Mean
1	Performance Appraisal system	3.56	.59	3.45	.64	3.52	.61	1 <sup>st</sup>	HE
2	Duties rotation system	3.40	.63	3.27	.67	3.35	.65	2 <sup>nd</sup>	E
3	Controlled activities system	3.26	.56	3.30	.55	3.28	.56	3 <sup>rd</sup>	E

4	Performance management system	3.32	.53	3.20	.48	3.28	.51	3 <sup>rd</sup>	E
5	Penal system/sanctions for breach of official rules and regulation	3.32	.58	3.22	.74	3.28	.65	3 <sup>rd</sup>	E
6	Duties segregation system	3.33	.66	3.14	.83	3.26	.74	4 <sup>th</sup>	E
7	Regulation of staff attendance	3.29	.62	3.20	.66	3.26	.63	4 <sup>th</sup>	E
8	Organization structure system	3.32	.64	3.14	.69	3.25	.67	5 <sup>th</sup>	E
9	Internal check system	3.24	.59	3.22	.55	3.23	.57	6 <sup>th</sup>	E
10	Staff evaluation system	3.19	.64	3.25	.50	3.22	.59	7 <sup>th</sup>	E
11	Internal control system	3.22	.54	3.13	.63	3.19	.58	8 <sup>th</sup>	E
12	Benchmarking system	3.27	.70	3.03	.84	3.18	.76	9 <sup>th</sup>	E
13	Supervisory control system	3.19	.64	3.14	.66	3.17	.65	10 <sup>th</sup>	E
14	Internal auditing system	3.17	.69	3.11	.74	3.15	.71	11 <sup>th</sup>	E
	<b>Cluster mean</b>	<b>3.29</b>	<b>.55</b>	<b>3.20</b>	<b>.61</b>	<b>3.26</b>	<b>.53</b>		<b>E</b>

**Key, HE=Highly Employed, E= Employed, R=Rank, D= Decision, SD= Standard Deviation**

Results in table 1 shows the mean ratings and standard deviation of librarians on the types of management control system employed in their university libraries. Using the principle of real limit of numbers, the results showed that performance appraisal system had the highest mean rating of 3.52 followed by duties rotation system with the mean rating of 3.35;controlled activities system, performance management system and penal system/sanctions for breach of official rules and regulation with the mean ratings of 3.28. These mean ratings are within the range of 2.50 -3.59 set as a criterion for employed. The overall mean of 3.26 with a standard deviation of .53 showed that the librarians employ these types of management control system in university libraries. Finally, comparing the two types of ownership of institution used in the study, it was observed that the respondents indicated in federal and state universities that performance appraisal system is mostly employed in university libraries in South East, Nigeria (mean 3.56 and 3.45 respectively).

**H0<sub>1</sub>:** There is no significant difference in the mean ratings of librarians in federal and state university libraries with respect to the type of management control system employed for effective job performance in university libraries in South East Nigeria.

**Table 2: t-test analysis on the** types of management control system employed in university libraries.



Ownership	N	$\bar{X}$	SD	Df	t	Sign	Decision
Federal	103	3.96	.19				
				165	1.842	.067	NS
State	64	3.91	.29				

The result in table 2 reveals that t (1.842) is significant at 0.67 probability level. This clearly indicates that there is no significant difference since .067 is greater than 0.05 significant level for testing the hypothesis. Therefore, the null hypothesis which states that there is no significant difference in the mean response of librarians in federal and state university libraries with respect to the types of management control system employed for effective job performance.

### Research Question Two

What is the extent of use of management control system for improving job performance in the university libraries?

**Table 3: Mean and Standard deviation of librarians on extent management control system is used to improve job performance in university library**

SN		Ownership				Overall		R	D
		Federal University		State University		Mean	SD		
		Mean	SD	Mean	SD				
1	Regulation of staff attendance	3.65	.52	3.38	.55	3.54	.55	1 <sup>st</sup>	VGE
2	Performance Appraisal system	3.39	.73	3.45	.59	3.41	.68	2 <sup>nd</sup>	GE
3	Performance management system	3.46	.52	3.23	.56	3.37	.54	3 <sup>rd</sup>	GE
4	Penal system/ sanctions for breach of official rules and regulation	3.44	.57	3.17	.66	3.34	.62	4 <sup>th</sup>	GE
5	Duties rotation system	3.32	.72	3.34	.70	3.33	.71	5 <sup>th</sup>	GE
6	Internal control system	3.30	.59	3.28	.55	3.29	.57	6 <sup>th</sup>	GE
7	Internal auditing system	3.28	.57	3.23	.58	3.26	.57	7 <sup>th</sup>	GE
8	Supervisory Control system	3.23	.56	3.30	.61	3.26	.58	7 <sup>th</sup>	GE
9	Staff evaluation system	3.17	.61	3.31	.50	3.22	.57	8 <sup>th</sup>	GE
10	Controlled activities system	3.22	.46	3.19	.50	3.21	.48	9 <sup>th</sup>	GE

11	Organization structure system	3.24	.59	3.16	.60	3.21	.59	9 <sup>th</sup>	GE
12	Internal check system	3.22	.59	3.17	.63	3.20	.61	10 <sup>th</sup>	GE
13	Benchmarking system	3.21	.68	3.14	.79	3.19	.72	11 <sup>th</sup>	GE
14	Duties segregation system	3.15	.57	2.97	.67	3.08	.61	12 <sup>th</sup>	GE
<b>Cluster mean</b>		<b>3.31</b>	<b>.59</b>	<b>3.24</b>	<b>.61</b>	<b>3.28</b>	<b>.60</b>		<b>GE</b>

**Key, VGE=Very great extent, GE= Great extent, R=Rank, D= Decision, SD= Standard Deviation**

Results in table 3 show the mean ratings and standard deviation of librarians on the extent management control system is used to improve job performance in university library. Using the principle of real limit of numbers, the results showed that regulation of staff attendance had the highest mean rating of 3.54 in extent of use of management control system for improving job performance in university library followed by performance appraisal system with the mean rating of 3.41 and performance management system with the mean rating of 3.37. All these mean ratings are within the range of 2.50 -3.49 that fall within the criterion for great extent. The overall mean of 3.28 with a standard deviation of .60 showed that the librarians believe that management control systems are used to a great extent to improve job performance in university library. Finally, comparing the two types of ownership of institution used in the study, it was indicated that in federal universities, regulation of staff attendance (mean=3.65) and state universities, Performance Appraisal system (mean 3.45) had the highest means respectively.

**H0<sub>2</sub>:** There is no significant difference in the mean ratings of librarians in federal and state university libraries with respect to the extent of use of management control system for improving staff performance in the federal and state university libraries in South East Nigeria

**Table 4: t-test analysis on the** extent of use of management control system for improving job performance

Ownership	N	$\bar{X}$	SD	Df	t	Sign	Decision
Federal	103	3.96	.19				
State	64	3.91	.29	165	1.455	.148	S

The result in table 4 reveals that t (1.455) is not significant at .148 probability level. This clearly indicates that there is no significant difference since .148 is greater than 0.05 significant level for testing the hypothesis. Therefore, the null hypothesis which states that there is no significant difference in the mean ratings of librarians in federal and state university libraries with respect to the extent of use of management control system for improving staff performance in the federal and state university libraries in South East Nigeria is accepted.

**Research Question There**

To what extent does management control system contribute to effective job performance in the university libraries?

**Table 5: Mean and Standard deviation of librarians on extent to which management control system contributes to effective job performance in university library**

S n		Ownership				Overall		R	D
		Federal University		State University		Mean	SD		
		Mean	SD	Mean	SD				
1	Management control system enables employees to understand their job expectations	3.60	.53	3.52	.53	3.57	.53	1 <sup>st</sup>	VGE
2	It helps the employees to achieve accuracy and reliability of records	3.54	.57	3.41	.61	3.49	.59	2 <sup>nd</sup>	GE
3	Management control system enables the employees realise the objectives of the library	3.43	.52	3.45	.53	3.44	.52	3 <sup>rd</sup>	GE
4	motivational scheme put in place by management control system inspires employees' to put in their best	3.39	.58	3.42	.56	3.40	.57	4 <sup>th</sup>	GE
5	Management control system enhances the behaviour of employees.	3.41	.51	3.28	.49	3.36	.51	5 <sup>th</sup>	GE
6	Management control system facilitates employees' competency	3.34	.55	3.36	.63	3.35	.58	6 <sup>th</sup>	GE
7	Management control system promotes the culture of honesty and ethical behaviour	3.35	.50	3.33	.51	3.34	.50	7 <sup>th</sup>	GE
8	Management control system helps to prevent, deter and detect fraud	3.30	.50	3.31	.47	3.31	.49	8 <sup>th</sup>	GE
9	It encourages adherence to prescribed managerial policies	3.29	.50	3.31	.56	3.30	.52	9 <sup>th</sup>	GE
10	Management control system improves employees' attitude to work	3.22	.52	3.34	.51	3.27	.52	10 <sup>th</sup>	GE
<b>Cluster mean</b>		<b>3.39</b>	<b>.53</b>	<b>3.37</b>	<b>.54</b>	<b>3.38</b>	<b>.53</b>	<b>GE</b>	

**Key, VGE=Very great extent, GE= Great extent, R=Rank, D= Decision, SD= Standard Deviation**

Table 5 above shows the mean ratings of the respondents on the extent to which management control system contributes to effective job performance in university libraries. Using

the principle of real limit of numbers, the results of the data analysis revealed that management control system to a great extent contributes to effective job performance in university libraries in the following ways: it enables employees to understand their job expectations, it helps the employees to achieve accuracy and reliability of records, it enables the employees realise the objectives of the library, it inspires employees' to put in their best and enhances the behaviour of employees.

Also, the overall mean showed that management control system enables employees to understand their job expectations (mean=3.57) is ranked highest, while management control system improves employees' attitude to work (mean=3.27) is ranked lowest as extent management control system contributes to effective job performance in university libraries.

The standard deviation values for the seven evaluation activities ranged from 0.49 to .59 which implied that the respondents were not far from one another in their responses and that their responses were not far from the mean.

**H0<sub>3</sub>:** There is no significant difference in the mean ratings of librarians in federal and state university libraries with respect to the extent to which management control system contributes to effective job performance in the libraries.

**Table 6: t-test analysis on the** extent to which management control system contributes to effective job performance in the libraries

Ownership	N	$\bar{X}$	SD	Df	t	Sign	Decision
Federal	103	3.7961	.40				
				165	.012	.991	NS
State	64	3.7969	.41				

The result in table 6 reveals that t (.012) is significant at 0.991 probability level. This clearly indicates that there is no significant difference since .991 is greater than 0.05 significant level for testing the hypothesis. Therefore, the null hypothesis which states that there is no significant difference in the mean ratings of librarians in federal and state university libraries with respect to the extent to which management control system contributes to effective job performance in the libraries is accepted.

## FINDINGS AND DISCUSSION

The discussion of findings was organised in line with the objectives of the study and the research questions.

### ***Types of management control system employed in federal and state university libraries in South East Nigeria***

The research revealed that the most employed management control system in federal and state university libraries in South-East Nigeria include performance appraisal system, duties rotation system, controlled activities system, performance management system, penal system/sanctions for breach of official rules and regulation, duties segregation system and Regulation of staff attendance. The finding is in line with Howell (2017) who stated that no matter

the type of library, some level of management control system must be applied such as performance evaluation; duties rotation systems; benchmarking system; duties segregation system; internal audit system; staff evaluation system; controlled activities system; supervisory control system; internal control system; organisational structure system; internal check system; performance management system and penal system/sanction for breach of official rules and regulations and regulation of attendance register.

In consonant with the finding, Ifidon and Ifidon (2007) assert that the purpose of performance appraisal which are integral part of management control in university libraries is defeated if they are not complemented by staff development and training system approach. From the foregoing, it could be seen that the type of management control systems employed in federal and state university libraries are similar. This could be as a result of common objectives of both university libraries and similar characteristics of the librarians working in the university libraries.

Hypothesis test on the types of management control system employed in university libraries revealed that there is no significant difference in the mean ratings of librarians in federal and state university libraries with respect to the type of management control system employed effective job performance in university libraries.

#### ***The extent of use of management control system for improving job performance in federal and state university library***

Findings revealed the extent of use of management control system for improving job performance in federal and state university libraries in South East, Nigeria. It was discovered that librarians to a great extent utilise regulation of staff attendance and performance appraisal system to improve job performance. The library performs periodic performance appraisal to determine the level of job performance and to know those who are entitle to promotion and other rewards. In line with the finding, Ibekwe (2012) asserted that university libraries make use of performance appraisal, constant training and motivation in terms of reward to higher performing employees to enable the librarians to be more committed to their jobs and provides valuable and useful information to the organisation's human resource planning and decision making process.

The hypothesis test for mean ratings of librarians in federal and state university libraries on the extent management control system is used to improve job performance in university library revealed that there is no significant difference in the mean ratings of librarians in federal and state university libraries with respect to the extent of use of management control system for improving staff performance in the federal and state university libraries in South East Nigeria. Having utilised management control system at the same extent by federal and state university libraries, there is likelihood that librarians in both institutions experience similar working condition and operate at similar performance level.

#### ***The extent to which management control system contributes to effective job performance in federal and state university libraries***

Result revealed the extent to which management control system contributes to effective job performance in federal and state university libraries. The findings showed that management control system contributes to effective job performance to a great extent by enabling employees to understand their job expectations, helping employees achieve accuracy and reliability of records, enabling the employees realise the objectives of the library, inspiring employees' to put in their best and also enhances the behaviour of employees. In line with the finding, Asogwa (2014) opined that

management control system links employee's objectives with the organisation's mission and strategic plans and enable them achieve high performance rate.

Therefore, the employee has a clear concept on how he contributes to the achievement of the overall business objective; focusing on setting clear performance objectives and expectations through the use of results, actions and behaviours; defining clear development plans as part of meeting job expectations. Also in agreement with the findings, Ben (2008) affirms that management control system is an essential process by which all members of the organisation work as partners for achieving a better output and improved service delivery. He further states that the primary contributions of management control system to the organisation is to: enhance performance at all levels; to establish clear links between organisational development, the delivery of quality services and the development of employees at work; create a common bond of ownership among all employees as well as an environment where all individuals are developed, motivated and inspired to maintain a positive attitude to work and deliver a quality expectation.

Hypothesis test on the extent to which management control system contributes to effective job performance in the libraries revealed that there is no significant difference in the mean ratings of librarians in federal and state university libraries with respect to the extent to which management control system contributes to effective job performance in the libraries. The respondents in both university libraries concurred that management control system contributes to a great extent in improving their job performance. According to Mohammed (2018), the federal and state university libraries share common magnitude of management policies and administrative pattern to an extent that contributes to librarians' outputs. This was confirmed by the librarians in both institutions that management control system contributes to a great extent in improving their job perform

## **CONCLUSION**

The study examined management control system for effective job performance among librarians in federal and state university libraries in South East Nigeria. The performance appraisal system, duties rotation system, controlled activities system are among the mostly employed management control system in university libraries and utilized to a great extent. Management control system contribute to a great extent towards effective job performance by enabling employees understand their job expectations, achieve accuracy and reliability of record and enhance the behaviour of employees. However, this study has filled the gap identified in literature on the dearth of existing literature on the topic and would serve as a research tool for researchers in the field of library and information science, management and public administration respectively. It also contributes to knowledge by serving as a working tool for enhancing job performance of librarians in university libraries.

Improving job performance of librarians in federal and state university libraries in South East Nigeria is very vital in meeting the objective of the parent institution and in turn brings about progress in learning, teaching, research and development in the society. Considering the importance of quick provision of access and retrieval of information to the faculty, students, researchers and other library users; there is need for university libraries to employ effective management control system that will enable librarians improve their job performance hence meeting the information needs of the users. Inadequate use of management control system in federal and state university libraries will have negative consequences on the job performance of librarians. The findings of the study have implication for managers of university libraries (University Librarians) in South-East, Nigeria, who are directly responsible for the design and implementation of management control system in their libraries. They must ensure that effective management control system approaches are adequately provided, not only to enhance their job

performance but also satisfy the needs of users. The findings will also educate the managers of the libraries on the various management control system that could be employed in the libraries and their benefits. The findings also have significant implication on federal and state governments. As the financiers or funding authorities of federal and state university libraries in the country, they are expected to ensure that effective management control system approaches are provided in these libraries if they are to function efficiently and effectively. This study has revealed to them that university libraries are having challenges of employing effective management control system because they are not being adequately funded which hinder training and development of staff, and procurement of important facilities. The implication of the findings for researchers is that they can utilise the information that has been generated and identify gaps that need further research.

### **Recommendations**

The following recommendations were made based on the findings, discussions and implications of the study:

1. Performance appraisal and staff evaluation of librarians should be performed from time to time to identify areas that improvements are required.
2. University library authorities should sponsor their librarians through conferences, seminars and workshops, which will enable them gain skills that will enable them, perform better in their job descriptions.
3. Federal and State governments in Nigeria should make funds available to university libraries to enable them utilise effective management control system and procure facilities and resources leading to effective job performance in their libraries.
4. University library should maintain adequate supervisory control to ensure that job performed by one staff is subject to the approval of a higher official and that remuneration system and working condition be improved on to encourage staff compliance with the management control system.

### **LIMITATION AND FURTHER RESEARCH**

The researchers intended to use two instruments for data collection in order to compare the results gotten from them for authenticity but due to distance and other physical barriers, only questionnaire was used. The following suggestions are made for further studies:

1. Studies should be conducted on the effect of Information Communication Technologies on Management Control System.
2. Further studies should be conducted to compare management control system employed in government owned university libraries and private university libraries.
3. Similar studies could be carried out with other university libraries in a different geopolitical region.

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