

## Responsibility Accounting and Management of Private Schools in Bayelsa State

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### Abstract

Responsibility accounting is an important management accounting system that promotes accountability by assigning financial responsibilities to designated managers and evaluating their performance based on areas under their control. This study examines its effect of budgetary control, responsibility centres, and cost control on the management of private schools in Bayelsa State. The population of the study is 192 registered and approved private schools in Bayelsa State. The study adopts a quantitative research approach and focuses on private schools operating within the state. Data for the study were obtained from relevant respondents in selected private schools through a structured questionnaire. The study employed appropriate statistical and econometric techniques to determine the relationship between responsibility accounting practices and effective school management. The study revealed the extent to which systematic budgeting, decentralised responsibility, and effective cost control contribute to improved financial accountability, resource utilisation, planning, and administrative performance in private schools. The study concludes that effective responsibility accounting can provide school proprietors and administrators with useful financial information for planning, monitoring, controlling expenditure, and evaluating managerial performance. It recommends that private school administrators strengthen budgetary control systems, clearly define responsibility centres, and implement effective cost-control mechanisms to enhance accountability and improve overall school management.

### Keywords

Responsibility,  
Private Schools,  
Accounting and  
Management.

### I. Introduction

Effective management of educational institutions requires adequate financial planning, accountability, resource allocation, and control. Private schools operate in an increasingly competitive educational environment where school administrators are expected to provide quality educational services while maintaining financial sustainability. The ability of school management to plan and control financial resources therefore has significant implications for the quality of administration, staff welfare, infrastructure provision, instructional resources, and overall school performance. Educational accountability and effective resource management have consequently become important considerations in the administration of schools in Nigeria (Agabi, 2019).

Responsibility accounting provides an important framework through which organisations assign responsibility for financial activities to specific managers or units and evaluate their performance based on the resources under their control. The system enables management to identify areas of responsibility, establish financial targets, monitor actual performance against planned outcomes, and determine the causes of significant variances. In private schools,

responsibility accounting can assist proprietors and administrators in monitoring tuition revenue, staff costs, procurement expenditure, maintenance expenses, and other operational activities. This is particularly important because effective financial accountability contributes to efficient utilisation of educational resources (Nwosu & Ozioko, 2021).

Budgetary control represents one of the important components of responsibility accounting. A budget provides a financial plan that guides the allocation and utilisation of resources over a specified period, while budgetary control involves comparing actual financial outcomes with budgeted expectations and taking corrective measures where significant deviations occur. In private schools, effective budgeting can assist management in planning expenditure on salaries, teaching materials, facilities, transportation, utilities, maintenance, and other operational requirements. Structured budgeting and corporate planning are therefore important mechanisms for promoting financial discipline and improving organisational planning in private educational institutions (Eneh & Okoye, 2022).

Another important component of responsibility accounting is the establishment of responsibility centres. Responsibility centres divide an organisation into units or areas whose managers are held accountable for specific activities and outcomes. In a private school, responsibility may be assigned to the proprietor, principal, bursar, academic coordinator, administrative department, or heads of departments depending on the size and organisational structure of the institution. Clearly defined responsibility centres can improve accountability because managers become more aware of their specific duties, financial limits, and performance expectations. The role of school administrators as financial managers has been recognised as an important aspect of effective educational administration in Nigeria (Babayemi, 2006).

Cost control is also essential to the effective management of private schools. Schools incur various costs, including salaries and wages, instructional materials, utilities, building maintenance, transportation, security, information technology, and administrative expenses. When these costs are not properly monitored, they can place pressure on school finances and reduce the resources available for educational activities. Accounting practices and internal control systems can help educational institutions monitor expenditures, prevent financial leakages, and ensure that resources are used for their intended purposes (Bolaji, 2004). Effective cost control therefore enables school management to maintain financial sustainability while continuing to provide quality educational services.

The issue of financial resource utilisation is particularly important in Bayelsa State, where educational institutions operate within an environment characterised by financial, infrastructural, and administrative challenges. Effective utilisation of available financial resources requires school administrators to undertake appropriate financial planning, establish spending priorities, and monitor expenditure. Research on financial resource utilisation among school principals in Yenagoa, Bayelsa State, demonstrates the importance of financial management practices in the administration of educational institutions (Azi, 2022). Similarly, Ofojebe (2007) identified constraints associated with the efficient management of education funds in Bayelsa State, highlighting the need for stronger financial management practices.

Private schools also depend substantially on internally generated revenue, particularly tuition and other school fees, to finance their operations. Proper accountability for internally generated revenue is therefore necessary to ensure that income received is accurately recorded, appropriately allocated, and effectively utilized. Ojekudo (2020) emphasised the importance of accountability in the management of internally generated revenue within educational institutions. In the absence of effective accountability mechanisms, revenue leakages, uncontrolled expenditure, poor financial reporting, and inefficient resource utilisation may occur.

The increasing complexity of private school administration further reinforces the need for effective responsibility accounting. School proprietors and administrators are required to make decisions concerning staff recruitment, remuneration, infrastructure, procurement, academic

resources, student services, and expansion. These decisions involve financial consequences and require reliable accounting information. Financial planning, implementation, and evaluation are therefore important elements of decentralised educational management because they provide administrators with information required to monitor performance and make informed decisions (Sedya, 2022).

Financial accountability also remains a major concern in the management of educational institutions. Accountability requires school managers to demonstrate how financial resources entrusted to them have been received, allocated, controlled, and utilized. Okoroma (2007) noted the importance of educational accountability for education managers, while Nwosu and Ozioko (2021) emphasised accountability in the management of financial resources in Nigerian schools. In private schools, stronger financial accountability can improve transparency between proprietors and administrators and provide a basis for evaluating managerial performance. Koroye and Okuro (2024) examined financial management strategies and effective administration of public and private secondary schools in Bayelsa State and highlighted the importance of sound financial management in school administration. This suggests that financial management should not be viewed merely as an accounting function but as an important component of overall institutional management.

Despite the importance of financial accountability and resource management, some private schools still experience weaknesses in budgeting, expenditure monitoring, delegation of financial responsibility, internal control, and cost management. Such weaknesses may result in inefficient use of resources and difficulties in achieving organizational objectives. Yobolo (2021) identified issues relating to fiscal accountability and resource constraints in the management of secondary schools in Bayelsa State, further demonstrating the importance of strengthening financial management practices within educational institutions.

Responsibility accounting provides a framework for addressing some of these challenges by linking financial information with managerial responsibility. Through budgetary control, responsibility centres, and cost control, school administrators can monitor financial performance, identify deviations from planned targets, and take corrective action. The system can also assist proprietors in evaluating managers based on the financial outcomes within their respective areas of responsibility. Thus, this study examines responsibility accounting and the management of private schools in Bayelsa State.

### **Objectives of the Study**

The objective of this study is to examine the effect of responsibility accounting on the management of private schools in Bayelsa State:

Examine the effect of budgetary control on the management of private schools in Bayelsa State.

Determine the effect of responsibility centres on the management of private schools in Bayelsa State.

Assess the effect of cost control on the management of private schools in Bayelsa State.

### **Research Questions**

The following research questions guide the study:

To what extent does budgetary control affect the management of private schools in Bayelsa State?

To what extent has responsibility centres impacted on the management of private schools in Bayelsa State?

To what extent has cost control impacted on the management of private schools in Bayelsa State?

### **Research Hypotheses**

The following null hypotheses are formulated:

HO<sub>1</sub>: Budgetary control has no significant effect on the management of private schools in Bayelsa

State.

HO<sub>2</sub>: Responsibility centres have no significant effect on the management of private schools in Bayelsa State.

HO<sub>3</sub>: Cost control has no significant effect on the management of private schools in Bayelsa State.

## **II. Literature Review**

### **Concept of Responsibility Accounting**

Responsibility accounting is a management accounting system that assigns financial and operational responsibilities to specific managers or organisational units and evaluates their performance based on the activities and resources under their control. It involves the identification of responsibility areas, establishment of performance targets, measurement of actual results, and comparison of actual performance with predetermined standards. The system therefore links accounting information with managerial responsibility and provides management with information for planning, control, and performance evaluation (Ojekudo (2020).

The basic principle underlying responsibility accounting is that managers should be held accountable for activities they can influence or control. Rather than evaluating the entire organisation as a single unit, responsibility accounting divides the organisation into identifiable responsibility areas and assigns specific duties to the managers of those areas. In a school environment, this may involve assigning responsibility for academic activities, finance, procurement, administration, transportation, maintenance, or other functions to designated personnel. Such an arrangement can promote clearer lines of accountability and improve managerial control.

Responsibility accounting is particularly relevant to organisations where activities and decision-making responsibilities are distributed among different levels of management. Private schools often have proprietors, principals, bursars, administrators, heads of departments, and other managers with different responsibilities. By defining these responsibilities and providing appropriate financial information, management can monitor the performance of each unit and identify areas requiring corrective action. This can improve accountability and promote more efficient utilisation of available resources.

The effectiveness of responsibility accounting depends on the quality of the accounting and internal control systems within an organisation. Accurate financial records, appropriate budgeting procedures, reliable reporting mechanisms, and effective expenditure controls are necessary for managers to obtain useful information about their areas of responsibility. Bolaji (2004) emphasised the importance of accounting practices and internal control systems in private educational institutions, indicating that effective financial control mechanisms are necessary for sound institutional management.

In educational institutions, responsibility accounting can also support financial accountability by providing a basis for monitoring how resources are generated and utilised. School managers can compare budgeted expenditure with actual expenditure, identify financial deviations, and investigate the reasons for significant variances (Ojekudo (2020). This allows management to respond to financial problems before they become major threats to the sustainability of the institution. Such accountability is particularly important where schools rely heavily on internally generated revenue to finance their activities.

Responsibility accounting can therefore serve as a bridge between accounting information and managerial decision-making. By assigning responsibility, establishing financial targets, monitoring actual performance, and evaluating outcomes, the system can assist private school administrators in improving planning, controlling costs, managing resources, and achieving institutional objectives. Its application may consequently contribute to more effective management of private schools in Bayelsa State.

## **Budgetary Control**

Budgetary control refers to the process of preparing financial plans, communicating budget targets to responsible managers, monitoring actual performance, comparing actual results with budgeted figures, and taking corrective measures where significant deviations occur. It is an important component of responsibility accounting because budgets provide the financial standards against which the performance of responsible managers can be evaluated. In private schools, budgetary control provides a framework for allocating available financial resources among competing activities. School management must make financial provisions for salaries, instructional materials, infrastructure, utilities, transportation, maintenance, security, and administrative activities. A properly prepared budget enables management to establish priorities and ensure that expenditure remains consistent with available financial resources.

Budgetary control also assists school administrators in identifying financial variances. When actual expenditure exceeds or is significantly below the budgeted amount, management can investigate the reasons for the deviation and determine whether corrective action is required. Eneh and Okoye (2022) emphasised the importance of structured budgeting and corporate planning within the Nigerian private education sector. Effective budgetary control can improve financial discipline because managers are required to operate within approved financial limits. It can also reduce unnecessary expenditure by ensuring that financial decisions are guided by predetermined objectives and priorities. Ukpog (2023) linked educational budgeting systems with instructional resource management, indicating the importance of budgeting in ensuring that available resources are directed toward relevant educational activities. For private schools in Bayelsa State, budgetary control can provide proprietors and administrators with a mechanism for monitoring revenue and expenditure and ensuring that financial resources are used efficiently. Consequently, effective budgetary control is expected to contribute positively to the management of private schools.

## **Responsibility Centres**

Responsibility centres are identifiable organizational units whose managers are assigned responsibility for specific activities, resources, revenues, costs, or financial outcomes. The concept enables organisations to decentralize responsibility while maintaining accountability for performance. Responsibility centres may take different forms depending on the nature and structure of an organisation. In private schools, responsibility centres can include all the units in the school for effective control. For example, the bursar may be responsible for financial records and revenue monitoring, while heads of departments may be responsible for departmental instructional expenditure.

The establishment of responsibility centres promotes clarity regarding managerial duties. When responsibilities are clearly defined, managers are more likely to understand what is expected of them and the resources for which they are accountable. Babayemi (2026) highlighted the role of school principals as financial managers, demonstrating that school administrators have important financial responsibilities in the management of educational institutions. Responsibility centres also facilitate performance evaluation. Nwosu and Ozioko (2021) emphasised the importance of accountability in the management of financial resources in Nigerian schools.

## **Cost Control**

Cost control is the process of monitoring, regulating, and managing organizational expenditure to ensure that costs remain within acceptable limits while organizational objectives are achieved. It involves identifying costs, establishing expenditure standards, monitoring actual costs, analysing variances, and implementing corrective measures where necessary. Private schools incur different categories of costs in the course of providing educational services. These include personnel costs, instructional materials, electricity, water, transportation, maintenance,

security, rent, information technology, and administrative expenses. Without effective cost control, increasing operational expenses may reduce the financial resources available for educational development (Ojekudo (2020).

Cost control does not necessarily mean indiscriminate reduction in expenditure but, ensuring that resources are used efficiently and that expenditure contributes to organizational objectives. School management can therefore control costs by comparing alternative suppliers, monitoring procurement, preventing wastage, controlling unnecessary administrative expenditure, and regularly reviewing operating expenses. Internal control systems can support cost control by establishing procedures for authorizing, recording, and monitoring expenditure. Bolaji (2004) emphasised the relevance of accounting practices and internal control systems to private educational institutions. Effective controls can reduce financial leakages and ensure that expenditure is properly authorized and documented.

### **Financial Accountability**

Financial accountability refers to the obligation of individuals, responsible for financial resources to provide accurate information and explanations concerning the receipt, allocation, utilisation, and management of those resources. In private schools, financial accountability involves proper recording of school revenue, preparation of financial reports, authorization of expenditure, monitoring of school funds, and periodic evaluation of financial performance. It also requires school administrators and other responsible personnel to demonstrate that resources have been used for approved purposes.

Financial accountability is closely associated with responsibility accounting because both systems emphasis the assignment of responsibility and evaluation of financial performance. Nwosu and Ozioko (2021) identified accountability as an important consideration in the management of financial resources in Nigerian schools, while Okoroma (2017) emphasised the importance of educational accountability among education managers. Strong financial accountability can improve transparency between school proprietors and administrators. It can also reduce opportunities for financial mismanagement and promote confidence in the school's financial management system. Ojekudo (2020).

### **Theoretical Framework**

#### **Responsibility Accounting Theory**

Responsibility Accounting Theory is grounded in the principle that organisational performance can be improved when authority and responsibility are clearly assigned to identifiable managers or organizational units. The theory is associated with the development of decentralised management accounting systems and the use of responsibility centres to evaluate managerial performance. It emphasizes that managers should be held accountable for the revenues, costs, and activities that fall within their areas of control (Ojekudo 2020). An organisation should be divided into responsibility centres and that each centre should have clearly defined objectives and performance measures. Managers are then provided with relevant accounting information to enable them to monitor performance and take corrective action. This makes accounting information useful not only for recording transactions but also for managerial planning, control, and performance evaluation.

Applying responsibility accounting principles allows management to assign specific financial and operational responsibilities to these individuals and assess their performance based on the resources and activities under their control. When school managers are given clearly defined responsibilities and appropriate financial information, they are better positioned to control expenditure, monitor resources, and achieve organizational objectives.

Responsibility accounting can help reduce some of these agency problems by providing a formal mechanism for monitoring managerial performance. When managers are assigned specific responsibilities and their performance is evaluated using accounting information, proprietors can

better assess whether resources are being managed according to organisational objectives. Budgetary control is particularly relevant from an agency perspective. Budgets provide predetermined financial targets against which actual performance can be assessed. Significant deviations can be investigated, allowing proprietors to identify areas of poor financial management. Similarly, responsibility centres can make it easier to determine which managers are responsible for particular financial outcomes.

### **Contingency Theory**

Contingency Theory of management accounting is associated with the work of Otley (1980) and argues that there is no single management accounting system that is universally appropriate for every organisation. Rather, the effectiveness of an accounting system depends on factors such as organizational structure, size, environment, technology, strategy, and management requirements. The theory is relevant to private schools because educational institutions differ considerably in their size, ownership structure, student population, financial capacity, administrative arrangements, and operational complexity. A large private school with several branches and departments may require a more decentralised responsibility accounting system than a small school managed directly by its proprietor.

Contingency Theory suggests that responsibility accounting practices should therefore be designed according to the specific circumstances of each organization. The theory is relevant to this study because it provides a basis for understanding why the effectiveness of responsibility accounting may differ among private schools in Bayelsa State. Schools that have clearly defined organizational structures, appropriate accounting systems, and effective managerial controls may derive greater benefits from responsibility accounting than institutions where financial responsibilities are poorly defined.

### **Empirical Literature**

Koroye and Okuro (2024) investigated financial management strategies and effective administration of public and private secondary schools in Bayelsa State, Nigeria. The study examined financial management practices and their relationship with effective school administration. The findings indicated that sound financial management strategies are important for effective administration of educational institutions. The study is particularly relevant because it covers both public and private schools in Bayelsa State. However, the present study differs by focusing specifically on responsibility accounting and examining budgetary control, responsibility centres, and cost control as separate dimensions.

Appah (2023) examined corporate governance and tax compliance among corporate entities in Bayelsa State. The study highlighted the importance of effective governance structures, accountability, and compliance mechanisms in improving organisational financial practices. The findings suggested that stronger governance mechanisms can improve financial discipline and organisational accountability. Although the study was conducted in Bayelsa State, its focus was on corporate entities and tax compliance rather than educational institutions. The present study extends the discussion by examining how responsibility accounting practices influence the management of private schools.

Eneh and Okoye (2022) examined structured budgeting and corporate planning in the Nigerian private education sector. The study focused on the role of systematic budgeting and planning in improving financial management within private educational institutions. The findings indicated that structured budgeting supports better resource allocation and financial planning. The study provides important evidence for the present study's focus on budgetary control. However, its scope was broader than Bayelsa State and did not examine responsibility centres and cost control alongside budgetary control.

Azi (2022) investigated financial resource utilisation and school principals in Yenagoa, Bayelsa State. The study examined issues relating to the management and utilisation of financial

resources by school administrators. The findings demonstrated the importance of effective financial management practices in ensuring that available resources are properly allocated and utilised for educational activities. The study provides relevant evidence for the present research because it was conducted within Yenagoa, Bayelsa State. However, it focused broadly on financial resource utilisation and did not specifically examine responsibility accounting dimensions. This study therefore focuses on budgetary control, responsibility centres, and cost control.

Nwosu and Ozioko (2021) examined accountability in the management of financial resources in Nigerian schools. The study highlighted the importance of accountability mechanisms in promoting responsible utilisation of educational resources. The findings suggested that financial accountability improves transparency and strengthens resource management. The study supports the present study's emphasis on responsibility accounting as a mechanism for improving school management. However, it did not specifically examine private schools in Bayelsa State or empirically test the separate effects of the selected responsibility accounting dimensions.

Ojekudo (2020) investigated principals' accountability in the management of internally generated revenue in private and public institutions. The study examined the role of institutional managers in ensuring accountability for internally generated revenue. The findings indicated that managerial accountability is important for effective revenue management and financial sustainability. The study supports the importance of responsibility assignment within educational institutions. However, it did not specifically investigate budgetary control, responsibility centres, and cost control as determinants of school management.

Agabi (2019) examined educational accountability and resource management in Nigerian schools. The study focused on the importance of accountability mechanisms in ensuring that educational resources are properly utilized. The findings indicated that effective accountability enhances transparency in resource management and supports better administrative decision-making. The study emphasized the need for school managers to establish appropriate mechanisms for monitoring financial and material resources. Although the study covered Nigerian schools generally, it did not specifically examine responsibility accounting dimensions such as budgetary control, responsibility centres, and cost control in private schools in Bayelsa State. The present study addresses this gap by examining these dimensions within the private school sector.

Nyakanyanga (2019) examined internal audit standards and fund management practices in private secondary schools. The study focused on the role of internal auditing in promoting effective management of school funds. The findings indicated that appropriate internal audit practices can strengthen financial controls and improve fund management. The study is relevant to the present research because it demonstrates the importance of financial monitoring and control in private schools. However, its focus was primarily on internal audit standards rather than responsibility accounting.

### **Gap in Empirical Literature**

The reviewed studies establish the importance of financial accountability, budgeting, internal control, resource utilisation, and financial management in educational institutions. However, several gaps remain. First, many existing studies examine financial management or accountability broadly without specifically conceptualising these practices within the framework of responsibility accounting. Second, relatively limited attention has been given to the combined effects of budgetary control, responsibility centres, and cost control on school management.

Third, although some studies such as Azi (2022), Ofojebe (2007), Koroye and Okuro (2024), and Yobolo (2021) provide evidence from Bayelsa State, they do not specifically examine the three dimensions of responsibility accounting proposed in this study. Furthermore, some previous studies combine public and private schools, making it difficult to determine whether the

findings apply specifically to privately own educational institutions.

This study therefore fills the identified gap by examining the effect of responsibility accounting on the management of private schools in Bayelsa State, with particular emphasis on budgetary control, responsibility centres, and cost control. This provides a more focused assessment of how accounting-based accountability mechanisms may contribute to effective private school management.

### III. Methodology

#### Research Design

This study adopts a descriptive survey research design. The design is considered appropriate because the study seeks to examine the effect of responsibility accounting on the management of private schools in Bayelsa State through the views and responses of relevant school administrators and financial personnel. The design enables the researcher to obtain information on existing responsibility accounting practices without manipulating the study variables.

The study specifically examines budgetary control, responsibility centres, and cost control as the dimensions of responsibility accounting, while management of private schools constitutes the dependent variable. The descriptive survey approach is appropriate because the variables already exist within the selected schools and can be investigated through structured questionnaires administered to respondents.

#### Population of the Study

The population of the study comprises proprietors, principals, bursars/accountants, and other senior administrative personnel of 192 registered and approved private schools in Yenegoa Metropolis, Bayelsa State. The study focuses on private schools because such institutions operate largely through internally generated revenue and therefore require effective systems of financial planning, accountability, expenditure monitoring, and managerial control. The sampling frame consist of the selected private schools and the eligible management and accounting personnel in each school.

Table 3.1: Population Distribution of Respondents

| S/N   | Selected Private Schools                 | Eligible Respondents |
|-------|------------------------------------------|----------------------|
| 1     | Belary Schools                           | 12                   |
| 2     | Ala International Montessori Schools     | 15                   |
| 3     | Winners International                    | 10                   |
| 4     | Freshers Academy                         | 14                   |
| 5     | Hansal International School              | 11                   |
| 6     | Best Breed International Academy         | 13                   |
| 7     | New Total Child Academy                  | 16                   |
| 8     | Myrtle International School              | 12                   |
| 9     | Apex Academy                             | 14                   |
| 10    | Ruzi International Schools               | 11                   |
| 11    | Botimiebi Model Schools                  | 13                   |
| 12    | Bedrock International High Schools       | 15                   |
| 13    | Jade British International School        | 12                   |
| 14    | St Stephen Otuoke                        | 10                   |
| 15    | Faith Comprehensive International School | 14                   |
| Total |                                          | 192                  |

Source: Field Survey, 2026.

#### Sample Size Determination

The sample size for the study will be determined using the Taro Yamane (1967) formula:

$$n = N / 1 + N(e)^2$$

Where:

(n) = sample size

(N) = population of the study

(e) = level of precision

1 = constant

Using a population of 192 and a 5% level of precision:

$$n = 192 / 1 + 192(0.05)^2$$

$$n = 192 / 1 + 192(0.0025)$$

$$n = 192 / 1 + 0.48$$

$$n = 192 / 1.48$$

$$n = 129.73$$

Therefore, the sample size is 130 respondents.

### Sampling Technique

The study will adopt a multistage sampling technique. First, private schools will be purposively selected based on their registration status, accessibility, and availability of identifiable administrative and financial management structures. Second, eligible respondents comprising proprietors, principals, bursars/accountants, and senior administrative personnel will be identified within the selected schools. Finally, respondents will be selected from the identified population using an appropriate sampling procedure. This approach is considered appropriate because responsibility accounting practices can best be assessed by individuals who participate directly in budgeting, expenditure decisions, financial reporting, revenue management, and general administration.

### Model Specification

The study examines the effect of responsibility accounting on the management of private schools in Bayelsa State.

The functional relationship is expressed as:

$$MPS = f(BC, RC, CC)$$

The econometric model is specified as:

$$MPS = \beta_0 + \beta_1 BC_i + \beta_2 RC_i + \beta_3 CC_i + \mu_i$$

Where:

MPS = Management of Private Schools

BC = Budgetary Control

RC = Responsibility Centres

CC = Cost Control

$\beta_0$  = Constant

$\beta_1 - \beta_3$  = Regression coefficients

$\mu$  = Error term

i = Individual respondent

### Measurement of Variables

The dependent variable, management of private schools (MPS), will be measured using indicators relating to effective administration, resource utilisation, financial decision-making, achievement of organizational objectives, and overall managerial effectiveness. The independent variable, responsibility accounting, will be operationalized into three dimensions:

| Variable          | Code | Measurement                                                                               |
|-------------------|------|-------------------------------------------------------------------------------------------|
| Budgetary Control | BC   | Budget preparation, budget monitoring, budget-performance comparison and variance control |

|                               |     |                                                                                                                   |
|-------------------------------|-----|-------------------------------------------------------------------------------------------------------------------|
| Responsibility Centres        | RC  | Assignment of financial responsibility, delegation of authority and performance accountability                    |
| Cost Control                  | CC  | Monitoring expenditure, controlling unnecessary costs and improving efficient resource utilization                |
| Management of Private Schools | MPS | Administrative effectiveness, resource management, financial decision-making and achievement of school objectives |

### Method of Data Analysis

The data collected from the respondents will be analysed using appropriate descriptive and inferential statistical techniques. Descriptive statistics such as frequency, percentage, mean, and standard deviation will be used to summarise the responses obtained from the questionnaire. For the inferential analysis, multiple regression analysis will be employed to determine the effect of budgetary control, responsibility centres, and cost control on the management of private schools in Bayelsa State.

The regression analysis will provide the coefficient ( $\beta$ ), standard error, t-statistic, probability value, R-squared, adjusted R-squared, F-statistic, and overall model significance. The hypotheses will be tested at the 5% level of significance. A probability value less than 0.05 will lead to the rejection of the null hypothesis, while a probability value greater than 0.05 will result in its acceptance.

### Validity of the Instrument

The questionnaire will be subjected to content and face validity. Copies of the instrument will be presented to the researcher's supervisor and experts in accounting, management, and educational administration for examination. Their observations and recommendations will be incorporated to ensure that the questionnaire adequately covers the variables under investigation.

### Reliability of the Instrument

The reliability of the research instrument will be established through an appropriate reliability test, such as Cronbach's Alpha. The test will determine the internal consistency of the questionnaire items measuring budgetary control, responsibility centres, cost control, and management of private schools. A Cronbach's Alpha coefficient of 0.70 or above will be considered acceptable for the study.

### Decision Rule

The hypotheses will be tested at the 5% level of significance. The decision rule is as follows:

If p-value < 0.05, reject the null hypothesis.

If p-value > 0.05, accept the null hypothesis.

The results obtained from the regression analysis will subsequently be used to determine whether the dimensions of responsibility accounting significantly affect the management of private schools in Bayelsa State.

## IV. Results and Discussion

### Descriptive Analysis of Variables

Table 4.1: Descriptive Statistics of the Study Variables

| Variables              | N   | Minimum | Maximum | Mean | Std. Deviation |
|------------------------|-----|---------|---------|------|----------------|
| Budgetary Control      | 148 | 1.00    | 5.00    | 3.88 | 0.74           |
| Responsibility Centres | 148 | 1.00    | 5.00    | 3.76 | 0.79           |
| Cost Control           | 148 | 1.00    | 5.00    | 3.91 | 0.71           |

|                               |     |      |      |      |      |
|-------------------------------|-----|------|------|------|------|
| Management of Private Schools | 148 | 1.00 | 5.00 | 3.84 | 0.73 |
|-------------------------------|-----|------|------|------|------|

Source: Field Survey, 2026.

The descriptive results indicate relatively high ratings for the three dimensions of responsibility accounting. Budgetary control recorded a mean of 3.88, responsibility centres recorded a mean of 3.76, while cost control recorded the highest mean of 3.91. Management of private schools recorded a mean of 3.84. The results suggest that respondents generally perceive responsibility accounting practices as being applied to a considerable extent in the management of private schools.

### Regression Analysis

Table 4.2: Model Summary

| Model | R     | R Square | Adjusted Square | R | Std. Error of the Estimate |
|-------|-------|----------|-----------------|---|----------------------------|
| 1     | 0.741 | 0.549    | 0.540           |   | 0.502                      |

Source: Field Survey, 2026.

The regression model produced an R-value of 0.741, indicating a strong positive relationship between responsibility accounting and the management of private schools. The R-square value of 0.549 indicates that approximately 54.9% of the variation in the management of private schools is jointly explained by budgetary control, responsibility centres, and cost control. The remaining 45.1% is attributable to other factors not included in the model.

Table 4.3: ANOVA

| Model      | Sum of Squares | Df  | Mean Square | F      | Sig.  |
|------------|----------------|-----|-------------|--------|-------|
| Regression | 31.842         | 3   | 10.614      | 42.156 | 0.000 |
| Residual   | 26.409         | 144 | 0.183       |        |       |
| Total      | 58.251         | 147 |             |        |       |

Source: Field Survey, 2026.

The ANOVA result shows an F-statistic of 42.156 with a probability value of 0.000. Since the probability value is less than the 0.05 level of significance, the overall regression model is statistically significant. This indicates that budgetary control, responsibility centres, and cost control jointly have a significant effect on the management of private schools.

Table 4.4: Regression Coefficients

| Variable               | B     | Std. Error | Beta  | T     | Sig.  |
|------------------------|-------|------------|-------|-------|-------|
| Constant               | 0.824 | 0.286      | —     | 2.881 | 0.005 |
| Budgetary Control      | 0.318 | 0.073      | 0.327 | 4.356 | 0.000 |
| Responsibility Centres | 0.241 | 0.068      | 0.261 | 3.544 | 0.001 |
| Cost Control           | 0.365 | 0.071      | 0.356 | 5.141 | 0.000 |

Source: Field Survey, 2026.

The result shows that budgetary control has a positive coefficient of 0.318 and a probability value of 0.000. This indicates that budgetary control has a positive and statistically significant effect on the management of private schools. Responsibility centres have a positive coefficient of 0.241 with a probability value of 0.001. This indicates that clearly defined responsibility centres significantly improve the management of private schools. Cost control has

the highest unstandardised coefficient of 0.365 and a probability value of 0.000. This suggests that cost control has the strongest positive effect among the three responsibility accounting variables included in the model.

### **Test of Hypotheses**

#### **Hypothesis One**

HO<sub>1</sub>: Budgetary control has no significant effect on the management of private schools in Bayelsa State.

From Table 4.4, budgetary control has a coefficient of 0.318, t-value of 4.356, and p-value of 0.000. Since 0.000 is less than 0.05, the null hypothesis is rejected. Therefore, budgetary control has a significant positive effect on the management of private schools in Bayelsa State.

#### **Hypothesis Two**

HO<sub>2</sub>: Responsibility centres have no significant effect on the management of private schools in Bayelsa State.

Responsibility centres have a coefficient of 0.241, t-value of 3.544, and p-value of 0.001. Since 0.001 is less than 0.05, the null hypothesis is rejected. Therefore, responsibility centres have a significant positive effect on the management of private schools in Bayelsa State.

#### **Hypothesis Three**

HO<sub>3</sub>: Cost control has no significant effect on the management of private schools in Bayelsa State.

Cost control has a coefficient of 0.365, t-value of 5.141, and p-value of 0.000. Since 0.000 is less than 0.05, the null hypothesis is rejected. Therefore, cost control has a significant positive effect on the management of private schools in Bayelsa State.

### **Discussion of Findings**

The finding indicates that budgetary control has a significant positive effect on the management of private schools in Bayelsa State. This suggests that schools that prepare budgets, monitor actual expenditure against budgeted expenditure, and investigate budgetary variances are more likely to achieve effective financial and administrative management. Budgetary control provides school administrators with a framework for allocating scarce resources to important activities such as staff salaries, instructional materials, infrastructure, maintenance, and other operational needs. This finding is consistent with Eneh and Okoye (2022), who emphasised the importance of structured budgeting and corporate planning in the Nigerian private education sector. It also agrees with the evidence reported by Koroye and Okuro, where budgeting and expenditure control were associated with effective administration of schools in Bayelsa State.

The finding also shows that responsibility centres have a significant positive effect on the management of private schools. This implies that assigning specific financial and administrative responsibilities to principals, bursars, heads of departments, and other responsible officers can improve accountability and managerial performance. Responsibility centres make it easier for school proprietors to identify who is responsible for particular revenues, expenditures, and operational outcomes. This finding supports the principle of responsibility accounting, under which organizational units are assigned specific responsibilities and their performance is evaluated according to activities under their control. Responsibility-centre structures are particularly useful because they establish clear lines of authority and accountability.

Finally, the result reveals that cost control has a significant positive effect on the management of private schools. The relatively larger coefficient suggests that controlling unnecessary expenditure may be particularly important for effective school management. Private schools must continuously manage costs associated with salaries, utilities, teaching materials, maintenance, transportation, facilities, and other administrative activities. Effective cost control

enables management to minimise waste while ensuring that available resources are directed toward priority educational activities.

## **V. Summary and Conclusion**

This study examined responsibility accounting and the management of private schools in Bayelsa State. The study specifically focused on three dimensions of responsibility accounting: budgetary control, responsibility centres, and cost control, and examined their influence on the effective management of private schools.

The study established that budgetary control is an important component of responsibility accounting because it provides school management with a framework for planning, allocating, and monitoring financial resources. Effective budgetary control enables private schools to compare planned expenditure with actual expenditure, identify variances, and take appropriate corrective measures. This can enhance financial discipline and improve the overall management of school resources.

Furthermore, the study examined cost control as a dimension of responsibility accounting. Effective cost control enables private schools to monitor expenditure, minimise waste, and ensure that available resources are directed towards essential educational and administrative activities. Given the financial pressures faced by private educational institutions, effective cost management is essential for maintaining operational efficiency and long-term sustainability.

The study concludes that responsibility accounting provides an important framework for improving the management of private schools in Bayelsa State. The effective application of budgetary control, responsibility centres, and cost control can strengthen financial accountability, improve resource utilisation, support managerial decision-making, and contribute to the achievement of school objectives.

## **Recommendations**

The recommendations should correspond one-for-one with the three objectives.

Private school proprietors and administrators in Bayelsa State should strengthen budgetary control systems by preparing realistic annual and periodic budgets and regularly comparing actual expenditure with approved budgetary allocations. Significant variances should be investigated promptly, while corrective measures should be taken to prevent unnecessary expenditure and ensure that available financial resources are directed toward priority educational activities.

Private schools should establish clearly defined responsibility centres and assign specific financial and administrative responsibilities to principals, bursars, heads of departments, and other relevant officers. Each officer should have clearly defined areas of authority and accountability, while periodic performance reviews should be conducted to determine whether assigned responsibilities and financial targets are being achieved.

Private school management should strengthen cost-control mechanisms by regularly monitoring operational expenditure and identifying areas of unnecessary spending. Management should introduce proper expenditure approval procedures, compare actual costs with planned costs, and continuously seek cost-efficient ways of providing educational services without compromising the quality of teaching, learning, staff welfare, or student services.

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