

Management Control System in University Libraries: Challenges and Remedies

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Abstract

Management control system is an essential process by which all members of the organization work as team to achieve a better output and improved service delivery. Despite the importance of management control system, university libraries in South East, Nigeria seem to have issues with its application. This study investigated management control system, issues and prospects in university libraries. The main purpose of this study was to assess the management control system and challenges associated with its application in university libraries in South East, Nigeria. The research design adopted was descriptive survey design. The population of the study was 163 librarians in federal and state university libraries in South-East, Nigeria, and was all used without sampling as the number was considered manageable. The instrument used in gathering data for the study is questionnaire which was analysed using mean and standard deviation. Findings revealed that university libraries employed performance appraisal system, duties rotation system, controlled activities system and regulation of staff attendance. Result also showed that management control system contributes to effective job performance by enabling employees to understand their job expectations and encourages librarians' attitude to work. Challenges associated with utilizing management control system include lack of adequate staff development, training and effective communication. Strategies for enhancing management control system in university libraries include adequate financial support to libraries to enable them acquire necessary facilities in order to achieve effective management control system, frequent training and development programme. The researcher recommended that federal and state governments should make funds available to university libraries to enable them adopt effective management control system and procure facilities and resources to enhance job performance.

Keywords: *Challenges and Remedies, Management, Management Control System, University Libraries*



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INTRODUCTION

University library is a thriving hub in the university where students, lecturers and researchers visit to meet their information needs. The strength of the university library determines how effective research, teaching and learning in the university would be. These intellectual activities are the core essence for which university library is established. The reason is that research, teaching and learning are central to information resources and service that the library provides. University library is a library within the university for educational and research purposes. The University library is meant to support the university's academic programme, which among others include learning, teaching and research. The libraries constitute a very vital component of a vibrant university system. It contributes to the capital human knowledge and resource development. They play essential role in the education and training of staff and student by providing resources for research and scholarly purposes (Igbokwe, 2011).

As libraries are changing, the nature of the work that librarians undertake is also changing. According to Hill (2013), librarians are saddled with responsibilities such as staff management; collection development; financial management, cataloguing acquisitions; content creation and development (e.g. social media updates, blog posts, updating library websites and library guides); information literacy classes; community consultation; performance measurement and benchmarking; dealing with the parent organisation; staff supervision; reference and current awareness. It is the common goal of the university library to ensure that the above tasks and many more are undertaken effectively as to meet the objective of the parent institution. The goal of the university library management is to devise means of improving job performance of librarians as this will go a long way in meeting the goals and objectives for which the library is established. Realisation of library goals and objectives is depends on the effective performance of librarians in their various duty posts (Anyim, 2020).

Several authors have conducted research on management and therefore, come up with different definitions, such as Hartzell (2010), who defines management as a process of organising, using and controlling human activities and other resources towards specific ends; the group of persons responsible for running, organisation or directing human activities. Management involves utilising available resources, whether inform of machine, money or people effectively. In the other hand, management can also be defined as the people responsible for the management of an organisation which is directing, planning, running of its operation, implementation of its policies and attainment of its objectives. Management control is a mechanism used by the management of an organisation with the purpose of creating values and improving the operations of an organisation to help them in achieving their objectives systematically and evaluate the effectiveness of management policies (Anyim, 2020).

Management control system is that aspect of management that provides means for achieving effective job performance of the employees. Ben (2008) affirms that management control system for effective job performance is an essential process by which all members of the organisation work as team for achieving a better output and improved service delivery. According to Mohammed (2018), the federal and state university libraries share similar management policies and administrative pattern to an extent that contributes to librarians' outputs. Ben states that the primary objective of management control system in an organisation is to enhance performance through strategic planning processes. Implementation of proper management control system in university libraries will facilitate the performance of the entire library system. The university libraries in south east Nigeria can become the envy of all other academic libraries if they improve on the job performance of the librarians.

Proper implementation of management control system in the organisation, helps to align the department, section/unit and individual's goals; identify key priority areas for judicious allocation of scarce resources; bring about improvement in processes and systems in the university library; provide a common sense of direction to all staff; support leadership, motivating and team-building processes; facilitate change management initiatives; recognise talents and release potential, and ensure effective service delivery to meet expectations of the library patrons (Asogwa, 2014. P. 50-51)

Statement of the Problem

It has been observed in literature that management control system enhances job performance of employees. However, discovery based on our experiences with regards to librarians' job performance in university libraries in South East, Nigeria, indicated seemingly, lack of commitment and poor work attitude of librarians Lack of commitment and poor work attitude

of librarians in this context refers to unserious behaviour of librarians in carrying out their duties. This will adversely affect meeting the information needs of library users thereby hindering progress in research, scholarship and the institutional development. This state of affair may be attributed to lack of effective management control system leading to librarians' inadequate use of their skills in carrying out effective library services.

Management control system ensures that librarians' abilities and talents are properly utilised in achieving library objectives. It is empirically unknown if the university in South East, Nigeria employed management control system and the extent to which it is used to improve job performance of librarians. In other words, to the best of researcher's knowledge, it seems no study has been carried out on this topic. In the light of the above undesirable state of affairs, it therefore becomes imperative for a study to examine the management control system in university libraries, challenges and enhancement strategies. Hence, this study attempts to assess management control system, issues and prospects in university libraries in South East Nigeria.

Purpose of the Study

The general purpose of this study is to assess the management control system, issues and prospects in university libraries in South East, Nigeria. Specifically, the study is intended to:

1. determine the types of management control system employed in the university libraries
2. determine the extent to which management control system contributes to effective job performance in university libraries.
3. identify the challenges associated with utilising management control system in the university library.
4. examine the strategies for enhancing the management control system in the university libraries.

Research Questions

The following research questions were formulated to guide the study:

1. What types of management control system are employed in the university libraries?
2. To what extent does management control system contribute to effective job performance in the university libraries?
3. What are the challenges associated with utilising management control system in the university libraries?
4. What are the strategies for enhancing the management control system in the university libraries?

LITERATURE REVIEW

The concept of management control system cannot be fully comprehended without first and foremost exploring the meaning of management. This is to establish a ground on which management control system operates. Management in its informal understanding is a practice that is daily applied to every human endeavour. It is also important to see management as human

measure in his quest to make efficient and effective use of resources by applying some principles of planning, organising, controlling, commanding and coordinating. Management becomes more indelible in organisations involving human and material resources and certain organisational services.

From the foregoing, management gives an organisation direction to meet organisation's goal and objectives. Hitt, Black and Lyman (2008) define management as a process of utilising a set of resources in a manner that enhances accomplishment of tasks in an organisational setting. They further add that management involves a series of activities and operations such as evaluating, planning and deciding. From the definition, management can be seen as a process that involves using a set of resources, bringing together and putting into use a variety of resources as regard to human, material, financial and information to achieve the objective of an organisation. It is also found from the definition by Hitt et al. that management is an action carried out in a goal-directed manner within an organisation by people with different job responsibilities designed to achieve common purposes.

Without management control and coordination, university library will tantamount to unruly group of people lacking unit, direction and purpose. Management control system plays significant roles in the organisation. Asogwa (2014) identifies four roles of management control system in an organisation which are as follows: linking individual employee objectives with the organisation's mission and strategic plans. Therefore, the employee has a clear concept on how he contributes to the achievement of the overall administration; focusing on setting clear performance objectives and expectations; defining clear development plans as part of the process and conducting regular discussions throughout the performance cycle which include such things as coaching, monitoring, feedback and assessment. Management control system enables an organisation to attain its goals and objectives which involves a calculative procedure and adequate utilisation of available resources to achieve maximum efficiency of operation (Anyim, 2020).

It is not uncommon to identify challenges with management control system either in the area of implementation, maintenance or compliance in the university library. These challenges can lead to poor job performance of library staff. It is therefore, imperative to identify possible challenges to effective management control system in relation to job performance of university library staff.

One of the challenges associated with management control system is inadequate staff training development. This has posed serious threats to the management control system of university libraries. According to Raseroka (2010), challenges associated with management control system of university libraries cannot be divorced from lack adequate staff development and training. It appears that the management executives of university libraries in general assume that once librarians have been provided with basic professional training, they are equipped for life. But the assumption is wrong due to changes, innovation and introduction of new technologies. The dynamic information environment, however, demands continual renewal of skills and reinterpretation of operations. Ifidon and Ifidon (2007) assert that the purpose of staff recruitment and evaluation which are integral part of management control is defeated if they are not complemented by staff development and training. Any management control system that does not give staff development and training a priority suffers redundancy. Rosenberg (1997) opines that when there is inadequate development and training of staff, it will result to knowledge gap and skill deficiency which is disastrous to the institution concerned.

Poor communication system also hinders the effective management control system of university libraries. Communication policies adopted and practiced can affect the librarians'

performance either positively or negatively. The communication between the university hierarchy and library management of many university libraries has proven to be very difficult. According to Ngalla (2007), university libraries complain of the uncooperative attitudes of their institutional authorities which make communication very difficult and consequently left many issues unresolved. In spite the roles of management control system in improving job performance, Dutse (2011) states that the relationship between librarians and the university authority has always been difficult, resulting in poor communication and other untold interference in the management control system.

Another challenge to effective management control system in university libraries is lack of adequate infrastructures. Management control system does not operate in the vacuum but rather in the library environment. Raseroka (2010), states that Library buildings are essential infrastructures because they provide the single most used facility on any campus in which information related needs are met. If there is no adequate infrastructure upon which management control system dwells, the performance of library staff would be affected. Similarly, Dutse (2011) states that the infrastructural problem which constitute a barrier to effective management control system is lack of maintenance culture especially in the aspect of information and communication system. Some Nigerian university libraries could have acquired personal computers and other necessary software packages for their library operations but unfortunately, there is irregular or non-maintenance and upgrading of such hardware and software. Management control system that is devoid of proper infrastructure and maintenance of information system especially in this era that information communication technology is thriving in libraries is planning for performance drain.

Lack of adequate funding poses great challenges to effective management control system in university libraries. Uzomba, Oyebola and Izuchukwu (2015) opine that significant number of libraries, especially in developing countries suffer poor funding. The result of the above fact is that management control system would not be effectively implemented in poor funding situation. Therefore, library requires funds for acquisition of modern facilities for the smooth administration of the library and training of librarians on how to develop and utilise modern facilities for effective job performance. Lack of adequate finance poses a great barrier to implementation of effective management control system. If there should be efficient administration of any library, there is need for adequate funding.

Similarly, Ngalla (2007) opines that the prevailing funding problem in universities and their libraries has made the institutions lack necessary equipment. This poses threats to library management control system. Perhaps, adequate funds are important, not only for the purchase of library equipment and information resources, but also for training and developing staff, motivation and other performance management facilities. This, calls for the need for university authorities to review the funding policies of university libraries in Nigeria to enable them meet international standard. Aguolu (2008) reveals various factors that impose serious challenges to effective management control system in any given organisation. These include:

Staff collusion: This refers to the compensating relaxation of interrelated checks by staff that operates complementary roles for their own mutual benefits. An example is a situation where the university librarian or acquisition librarian connive with the book vendor to inflate the price of the materials ordered for their mutual advantage. Another example is a situation where university library management agrees with the university human resources committee to include fictitious names or ghost workers on the payroll and they both share the cash. Wittington and Pany (2008) opine that control activities whether manual or automated may be circumvented by collusion among two or more staff or inappropriate management override of management control.

Management overriding established control: This refers to the management failure or reluctance in enforcing those controls in their personal activities or the activities of their relations and friends. For instance, Aguolu (2008) argues that management is usually under temptation to resist submitting themselves and their relations to personal scrutiny checks or to enforce the required controls in their own affairs. Apart from the reluctance on the part of the management to submit themselves to established controls, Aguolu posits that employees that are charged with the responsibility of enforcing these controls may not be willing to extend these controls to management out of fear respect or intimidation by management. In a similar vein, Messier, Glover and Prawitt (2008) admit that management override established control is a serious threat to effective management control system. They further stress that management control system is only as effective as the personnel who implemented and performed the controls.

Abuse of authority: This refers to misuse of authorisation control by the officials in whom such authority is vested. Aguolu (2008) likens abuse of authority to a situation where an official fails to perform an expected control or performs such control to the detriment of the establishment. In the library perspective, the situation is such that the head of a section uses his position to victimise his subordinates.

Staff incompetence: Aguolu (2008) states, "Incompetence, lack of care or integrity, fatigue or human error can vitiate the effectiveness of an otherwise good system of control". An example is a situation where the chief cataloguer in the university library, in a hurry fails to check the correctness of bibliographic entries in the cataloguing worksheet before inputting them into OPAC. It could also be a situation where the University Librarian (UL) fails to carry out the necessary checks hence, signing an invalid voucher or a forged cheque. These human errors can indeed, affect librarians performance and also the outcome of management control system. According to Wittington and Pany (2008) human error may be made in the performance of control as a result of a misunderstanding of instructions, mistakes of judgment, carelessness, distraction or fatigue. They also stressed that human errors may also occur in designing, maintaining or monitoring automated controls and these have adverse effects on management control system.

Alteration in the system: Aguolu (2008) states that drastic or frequent alteration in the system for whatever reason can lead to a total breakdown in the management control system. The alteration may be a result of frequent staff turnover, introduction of automation or digitalisation of library resources and services.

As challenges to effective management control system in university libraries have been discussed, it is imperative to look at the possible strategies that can be used to overcome the challenges and enhance management control system for effective job performance in university libraries. Ifidon and Ifidon (2007) suggest that there should be adequate development and training of the librarians to enable them make effective contribution to the library's service mission and also make them attain satisfaction that goes beyond economic (that is, self - pride, self-respect and achievement of organisation's goal) and prepare the staff for the challenge of complex modern technology, which requires an integration of activities and persons of diverse and specialised competence. They further opine that adequate development and training will enable library workers develop a life of their own outside the library; make staff receptive to change and innovation rather than resistant to them; create a climate where the dignity of employees as human beings, not just as factors contributing to the library's efficiently, is respected; and prepare the individual for a new, different and higher responsibility.

Libraries require proper funding in order to run its management control system effectively enough that the job performance of librarians is enhanced effectively. Uzomba, Oyebola and

Izuchukwu (2015) recommended that libraries should be supported financially to enable them acquire the necessary facilities. With adequate funding, training could be provided for the librarians in order to render quality services to the users. Aguolu (2008) opines that management control requires effective segregation of duties to ensure that no one person carries out three aspects of any transaction such as authorisation, custodian and recording. He states that in the work process, there should be a check on the other person's duties to ensure adherence to the control system. By this arrangement, Aguolu posits that no one person is in a position both to commit fraud and conceal his action by falsifying the record. A case scenario in the library is when an acquisition librarian, after acquiring the books and the proper check is done to ensure materials received are consistent with what were ordered for before stamping and accessioning of the materials, then the materials are passed to the chief cataloguer for proper cataloguing before passing them to circulation librarian for users consumption.

Adoption of separation of duties in the libraries has been taken more serious in the contemporary era. Chukwu (2010) emphasises more on the importance of separation of duties between departments and individuals, such that an individual staff or department does not handle a particular activity from the beginning to the end. Aguolu (2008) however, opines that there should be adequate supervisory control. This implies that the job performed by one staff is subject to the approval of a higher official. This can be done by supervising superior officials; scrutinising the job of junior officers or subordinates; authorization from a higher official for a job to be performed; physical controls to ensure that specified corrective measures are carried out especially where an established control breaks down.

RESEARCH METHOD

Descriptive survey design was adopted in conducting the study. The area of the study is South East geo-political zone of Nigeria. The population of this study comprised total of 163 librarians in ten government university libraries in South East Nigeria which were all studied without sampling as the population is manageable. The instrument used for this study was structured questionnaire which was arranged in 4 clusters with 57 items which was constructed in line with the research questions. The questionnaire was face validated by three experts and their observations and suggestions which include rephrasing some questions, terms, options and formats were used to produce the final draft of the instrument. The reliability of the instrument was trial-tested on 30 Librarians from another university library 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.

Copies of the questionnaire were administered to librarians in the ten government university libraries in South East, Nigeria. With the aid of five trained research assistants, the questionnaire was administered and completely retrieved from the respondent.

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 Appropriate (NA, = 1)	Not Employed (NE, =1)
1.50 – 2.49	Fairly Appropriate (FA, =2)	Less Employed (LE, =2)
2.50 – 3.49	Appropriate (A, =3)	Employed (E, =3)

3.50 – 4.0	Very Appropriate	(VA, =4)	Highly Employed	(HE, =4)
0.50 – 1.49	Not At All	(NA, =1)	Strongly Disagree	(SD, =1)
1.50 – 2.49	Little Extent	(LE, =2)	Disagree	(D, =2)
2.50 – 3.49	Great Extent	(GE, =3)	Agree	(A, =3)
3.50 – 4.0	Very Great Extent	(VGE, =4)	Strongly Agree	(SA, =4)

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				Overall		R	D
		Federal Universities		State Universities		Mean	SD		
		Mean	SD	Mean	SD				
1	Performance Appraisal system	3.56	.59	3.45	.64	3.52	.61	1 st	HE
2	Duties rotation system	3.40	.63	3.27	.67	3.35	.65	2 nd	E
3	Controlled activities system	3.26	.56	3.30	.55	3.28	.56	3 rd	E
4	Performance management system	3.32	.53	3.20	.48	3.28	.51	3 rd	E
5	Penal system/sanctions for breach of official rules and regulation	3.32	.58	3.22	.74	3.28	.65	3 rd	E
6	Duties segregation system	3.33	.66	3.14	.83	3.26	.74	4 th	E
7	Regulation of staff attendance	3.29	.62	3.20	.66	3.26	.63	4 th	E
8	Organization structure system	3.32	.64	3.14	.69	3.25	.67	5 th	E
9	Internal check system	3.24	.59	3.22	.55	3.23	.57	6 th	E
10	Staff evaluation system	3.19	.64	3.25	.50	3.22	.59	7 th	E
11	Internal control system	3.22	.54	3.13	.63	3.19	.58	8 th	E
12	Benchmarking system	3.27	.70	3.03	.84	3.18	.76	9 th	E

13	Supervisory control system	3.19	.64	3.14	.66	3.17	.65	10 ^t _h	E
14	Internal auditing system	3.17	.69	3.11	.74	3.15	.71	11 ^t _h	E
Cluster mean		3.29	.55	3.20	.61	3.26	.53		E

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).

Research Question Two

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

Table 2: Mean and Standard deviation of librarians on extent to which management control system contributes to effective job performance in university library

Sn		Ownership				Overall		R	D
		Federal University		State University		Mea n	SD		
		Mea n	SD	Mea n	SD				
1	Management control system enables employees to understand their job expectations	3.60	.53	3.52	.53	3.57	.53	1 st	VGE
2	It helps the employees to achieve accuracy and reliability of records	3.54	.57	3.41	.61	3.49	.59	2 nd	GE
3	Management control system enables the employees realise the objectives of the library	3.43	.52	3.45	.53	3.44	.52	3 rd	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 th	GE

5	Management control system enhances the behaviour of employees.	3.41	.51	3.28	.49	3.36	.51	5 th	GE
6	Management control system facilitates employees' competency	3.34	.55	3.36	.63	3.35	.58	6 th	GE
7	Management control system promotes the culture of honesty and ethical behaviour	3.35	.50	3.33	.51	3.34	.50	7 th	GE
8	Management control system helps to prevent, deter and detect fraud	3.30	.50	3.31	.47	3.31	.49	8 th	GE
9	It encourages adherence to prescribed managerial policies	3.29	.50	3.31	.56	3.30	.52	9 th	GE
10	Management control system improves employees' attitude to work	3.22	.52	3.34	.51	3.27	.52	10 th	GE
Cluster mean		3.39	.53	3.37	.54	3.38	.53		GE

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

Table 2 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.

Research Question Three

What are the challenges associated with utilising management control system for effective job performance in the university libraries?

Table 3: Mean and Standard deviation of librarians on challenges associated with utilising management control system for effective job performance in library

Sn	Ownership		Overall
	Federal University	State University	

		Mea n	SD	Mea n	SD	Mea n	SD		
1	Lack of adequate staff development and training	3.63	.50	3.52	.59	3.59	.54	1 st	A
2	Inadequate communication system	3.45	.62	3.38	.68	3.42	.64	2 nd	A
3	Lack of adequate infrastructure	3.47	.59	3.28	.65	3.40	.62	3 rd	A
4	Lack of appropriate sanctions for breach of official rules and regulation	3.47	.64	3.22	.65	3.37	.65	4 th	A
5	Lack of acknowledgement of staff performance through rewards, promotion, etc.	3.25	.50	3.28	.55	3.26	.52	5 th	A
6	Inadequate funding	3.24	.55	3.22	.60	3.23	.57	6 th	A
7	Misuse of Management control facilities	3.26	.59	3.14	.61	3.22	.60	7 th	A
8	Abuse of authority	3.18	.64	3.24	.67	3.20	.65	8 th	A
9	Lack of motivation due to poor remuneration system and working condition	3.21	.62	3.17	.61	3.20	.61	8 th	A
10	Potential human errors (e.g., errors in the design or use of automated control, misunderstanding of instruction, etc.),	3.23	.49	3.13	.52	3.19	.50	9 th	A
11	Frequent alteration in the system (e.g., change of administration, Frequent staff turnover, introduction of new technologies etc.)	3.21	.65	3.13	.68	3.18	.66	10 th	A
12	Collusion among two or more staff	3.15	.51	3.20	.67	3.17	.58	11 th	A
13	Management override of management control	3.20	.55	3.11	.67	3.16	.60	12 th	A
14	Staff incompetence in handling technical tasks	3.18	.65	3.13	.63	3.16	.64	12 th	A
15	Manipulation by the management	3.16	.61	3.16	.62	3.16	.61	12 th	A

Cluster mean	3.29	.58	3.22	.63	3.26	.60	A
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Key, A=Accepted, R=Rank, D= Decision, SD= Standard Deviation

The data presented in Table 3 revealed that, the mean ratings of the responses of the respondents on the fifteen (15) identified items of challenges associated with utilising management control system for effective job performance in library had mean values ranging from 3.16 to 3.59; which means that the respondents agreed that lack of adequate staff development and training, inadequate communication system, lack of adequate infrastructure, lack of appropriate sanctions for breach of official rules and regulation, lack of acknowledgement of staff performance through rewards, promotion and inadequate funding were challenges associated with utilising management control system for effective job performance in library. The standard deviation values for the seven evaluation activities ranged from 0.81 to 1.03 which implied that the respondents were not far from one another in their responses and that their responses were not far from the mean.

Research Question Four

What are the strategies for enhancing the management control system for effective job performance in the university libraries?

Table 4: Mean and Standard deviation of librarians on strategies for enhancing the management control system approach for effective job performance in university libraries

Sn		Ownership				Overall		Rank	Decision
		Federal University		State University		Mean	SD		
		Mean	SD	Mean	SD				
1	Libraries should be supported financially to enable them acquire necessary facilities and maintain management control system	3.66	.55	3.50	.59	3.60	.57	1 st	VA
2	There should be frequent library staff training and development programmes such as seminars, workshops, conferences, summits etc.	3.67	.55	3.47	.62	3.59	.58	2 nd	VA
3	There should be periodic performance review to assess the performance of staff over a period of time	3.56	.52	3.44	.53	3.52	.52	3 rd	VA
4	There should be adequate supervisory control to ensure that job performed by one staff is subject to the approval of a higher official	3.58	.50	3.36	.57	3.50	.54	4 th	VA
5	Remuneration system and working condition should be improved on to encourage staff compliance with the management control system	3.51	.52	3.30	.52	3.43	.53	5 th	A
6	There should be effective segregation of duties to ensure that no one staff carries out the whole library functions at a time	3.50	.65	3.30	.66	3.42	.66	6 th	A

7	The management control system should be designed to ensure that the personnel operating the system are adequately motivated to carry out the duties assigned to them	3.49	.58	3.31	.56	3.42	.57	6 th	A
8	There should be improved reward system for librarians who perform exceptionally	3.51	.59	3.27	.60	3.42	.60	6 th	A
9	There should be adequate internal check to mitigate staff collusion	3.46	.54	3.34	.51	3.41	.53	7 th	A
10	Effect of alteration in the system could be mitigated if management control system is designed to be flexible to accommodate changes in administration, staff turnover, new technologies etc.	3.50	.58	3.19	.64	3.38	.62	8 th	A
11	There should be an executive committee to checkmate the activities of supervisors to avoid abuse of authority	3.49	.58	3.22	.55	3.38	.58	8 th	A
12	All technical functions must be assigned to a more competent staff	3.44	.54	3.23	.50	3.36	.53	9 th	A
13	There should be a clearly stated objectives, plan and policy guideline	3.42	.59	3.23	.58	3.35	.59	10 th	A
14	System should be designed in such a way access to certain assets is limited to the authorized personnel to avoid being misused, damaged and stolen	3.52	.58	3.02	.77	3.33	.70	11 th	A
Cluster mean		3.52	.56	3.30	.59	3.44	.58		A

Key, VA=Very Appropriate, A= Appropriate, R=Rank, D= Decision, SD= Standard Deviation

Table 4 shows the mean ratings of respondents on the strategies for enhancing the management control system approach for effective job performance in university libraries. Using the principle of real limit of numbers, the results of the data analysis revealed that Libraries should be supported financially to enable them acquire necessary facilities and maintain management control system (mean=3.60), there should be frequent library staff training and development programmes (mean=3.59), there should be periodic performance review to assess the performance of staff over a period of time (mean=3.52) and there should be adequate supervisory control to ensure that job performed by one staff is subject to the approval of a higher official (mean=3.50) are very appropriate strategies for enhancing the management control system approach for effective job performance in university libraries. Other appropriate strategies were remuneration system and working condition should be improved on to encourage staff compliance with the management control system (mean=3.43), there should be effective segregation of duties to ensure that no one staff carries out the whole library functions at a time (mean=3.42), the management control system should be designed to ensure that the personnel operating the system are adequately motivated to carry out the duties assigned to them (mean=3.42) and that there should be improved reward system for librarians who perform exceptionally (mean=3.42). The standard deviation values for the evaluation activities ranged from 0.52 to .70 which implied that the respondents were not far from one another in their responses and that their responses were not far from the mean.

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 university libraries in South East Nigeria

The research revealed that the most employed management control system in 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.

The extent to which management control system contributes to effective job performance in university libraries

Result revealed the extent to which management control system contributes to effective job performance in 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 individual employee 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 the institutional 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.

Challenges associated with utilising management control system for effective job performance in university library in South East, Nigeria

The results revealed the challenges associated with utilising management control system for effective job performance in university library in South East, Nigeria. The result shows that lack of adequate staff development and training, inadequate communication system, lack of adequate infrastructure, lack of appropriate sanctions for breach of official rules and regulation, lack of acknowledgement of staff performance through rewards, promotion, etc. and inadequate funding are major factors hindering effective utilisation of management control system in libraries.

In line with the findings, Raseroka (2010) stated that lack of adequate staff development and training inhibits the effectiveness of utilising management control system in university libraries. Inadequate communication was discovered as another inhibiting factor to effective utilisation of management control system. In agreement with the finding, Dutse (2011) and Ngalla (2007) expressed that the relationship between librarians and the university authority has always been difficult, resulting in poor communication and other untold interference in the management control system.

Result also revealed that inadequate funding hinders effective utilisation of management control system in university libraries. In conformity with the finding, Uzomba, Oyebola and Izuchukwu (2015) stated that many libraries; especially in developing countries are poorly funded. The implication of the above exposition is that management control system would not be effectively operational. Therefore, library requires funds needed to acquire modern facilities for the smooth running of the library and training of staff on how best to develop and handle modern facilities needed for effective job performance. This was supported by Ngalla (2007) who posits that the persistent funding problem is a major problem militating against higher institutions in general and the libraries in particular which resulted in university libraries being poorly equipped.

Strategies for enhancing management control system for effective job performance in university libraries.

It could be seen in table 4 that the mean rating value for all the 14 strategies suggested by the respondents are far above than just the accepted mean of 2.50. This shows that the problems could be addressed if the strategies are followed diligently. The strategies majorly rest on availability of funds, library staff training and development programmes, periodic performance review, duties segregation among all. The suggestions are consistent with Uzomba, Oyebola and Izuchukwu (2015) that libraries should be supported financially to enable them acquire the necessary facilities and also that training be provided for the librarians in order to render quality services to the users. In line with the finding of the study, Wittington and Pany (2008) reinstated that management control system should maintain effective performance review and segregation of duties to enhance and facilitate effective implementation. Furthermore, Aguolu (2008) opines that management control requires effective segregation of duties to ensure that no one person carries out three aspects of any transaction such as authorisation, custodian and recording.

From the foregoing, it could be seen that university libraries deserves to be given adequate financial support to enable them acquire necessary management control system facilities and also embark on staff training and development programmes which determines how efficient management control system impacts on job performance. As suggested by the respondents, assessing the performance of staff through periodic performance review positions the attention of the librarians towards application of their talents, skills and knowledge to the actualisation of their job descriptions.

CONCLUSION

The findings of study have proven that management control system is an indispensable tool for improving job performance. Nevertheless, libraries in South East Nigeria need to utilize means identified in this study to ameliorate the challenges identified. However, this study has filled the gap identified in the literature review on the dearth of existing literature on the topic and would serve as a research tool for researchers conducting further research in this area. It also contributes to knowledge by serving as a working tool for enhancing job performance of librarians in university libraries. Based on the findings of the study, the following recommendations were made:

1. Performance review 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.

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