
Article

Principals' Accountability and Effective School Administration in Benue State, Nigeria

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Abstract

This study examined principals' accountability practices for effective school administration in public senior secondary schools in Benue State. Guided by five research questions and five corresponding null hypotheses, the study employed a descriptive research design. The population consisted of 5,104 teachers (2,908 males and 2,196 females) drawn from all 300 public senior secondary schools in Benue State. A sample of 600 teachers (342 males and 258 females) was selected for the study. Data were collected using a self-structured questionnaire, the Principals Accountability and Effective School Administration Questionnaire (PAESAQ), which employed a four-point Likert scale: Very High Extent (VHE), High Extent (HE), Low Extent (LE), and Very Low Extent (VLE). The instrument was validated by two experts in the Department of Educational Administration, University of Nigeria, Nsukka. A test-retest reliability index of 0.76 was obtained. Descriptive statistics (means and standard deviations) were used to address the research questions, while inferential statistics (t-tests) tested the hypotheses at $\alpha = 0.05$. The findings indicated that principals' accountability in relation to students' academic records, school safety and security, and school financial management significantly influenced effective school administration in public senior secondary schools in Benue State. The corresponding null hypotheses showed no significant difference between male and female teachers' mean ratings regarding the extent to which principals' accountability in students' academic records, school safety and security, and school financial management influenced effective school administration. Based on the findings, it is recommended that to enhance administrative effectiveness in Benue State senior secondary schools, principals must be accountable for students' academic records, school safety and security, and school financial management.

Keywords: Principals' accountability, Effective school administration, Public senior secondary schools, Academic records, School safety and security, Financial management

Introduction

Effective school administration is a cornerstone of quality education, with the school principal occupying a pivotal role as both administrative head and instructional leader. Principals coordinate human and material resources to achieve educational goals, and growing demands for outcomes aligned with national and global standards have intensified the focus on accountability practices as a mechanism to enhance school effectiveness and sustainable educational development (Pollock, Wang, & Hauseman, 2019). Principals' accountability refers to the systematic responsibility of school heads to ensure transparent, ethical, and efficient performance across academic, financial, and operational domains for stakeholders including government authorities, students, parents, and the wider community. Accordingly, accountability encompasses transparent record-keeping, prudent financial management, curriculum implementation, safety oversight, and the support of teacher and student welfare (Awolola & Owoyemi, 2024). Strengthening these practices is argued to bolster institutional integrity, improve



staff and student morale, and align school activities with educational policies and goals (Okogbaa, 2020).

While several studies have demonstrated associations between principal accountability and school outcomes in various contexts (e.g., Ogbonda & Worlu, 2023; Okoro & Dike, 2024; Akani & Nwachukwu, 2023), there remains limited empirical work within Benue State, Nigeria, that examines how accountability across specific domains translates into effective school administration. Existing research often treats accountability as a generic construct rather than a domain-specific practice with distinct implications for academic records, school safety, financial management, curriculum supervision, and teacher welfare. This gap constrains policy and professional development efforts aimed at improving administrative performance in Benue's public senior secondary schools.

This study adopts Agency Theory as its guiding lens. Agency Theory posits that principals (agents) who manage schools on behalf of stakeholders (principals' principals, government authorities, communities) are motivated to act in the best interests of those they represent, yet may face information asymmetries and divergent goals. Effective accountability mechanisms reduce information gaps, align incentives, and monitor performance, thereby enhancing principal responsiveness and organizational outcomes (Jensen & Meckling, 1976; Eisenhardt, 1989). By examining accountability in three core domains—academic records, school safety, and financial management—this study investigates how governance-oriented controls shape the overall effectiveness of school administration in Benue State public senior secondary schools.

Grounded in the foregoing, the purpose of this study is to investigate principal accountability practices for effective school administration in Benue State's public senior secondary schools. Specifically, the study seeks to (a) assess the extent to which principals' accountability for students' academic records supports effective school administration; (b) evaluate the extent to which principals' accountability for school safety and security supports effective school administration; and (c) examine the extent to which principals' accountability for school financial management supports effective school administration. By linking domain-specific accountability to administrative outcomes, the study aims to inform policy and professional development initiatives that strengthen governance and accountability in Benue State's public secondary education system.

Statement of the Problem

The effective administration of public senior secondary schools in Benue State hinges on the accountability and managerial capacity of school principals. As chief executives, principals are responsible for transparent and efficient management across academic record-keeping, financial administration, safety oversight, instructional supervision, and teachers' welfare. Despite government emphasis on accountability as a driver of educational reform, many public secondary schools exhibit inadequate or inconsistently applied accountability practices, coupled with weak monitoring. Irregularities in student records (e.g., incomplete documentation, misinformation, lack of transparency) distort assessments and hinder planning.

Inadequate safety and security practices expose schools to vandalism, indiscipline, and unsafe learning environments. Poor financial accountability—improper budgeting, weak record-keeping, and misappropriation of funds—contributes to infrastructural decay and material shortages, undermining stakeholder confidence. Neglect of instructional supervision and teachers' welfare further threatens instructional quality and student achievement. This study investigates how principal accountability practices influence the effective administration of public senior secondary schools in Benue State, with implications for policy and practice.

Aim and Objectives of the Study

The study aims to evaluate principals' accountability practices and their association with effective school administration in public senior secondary schools in Benue State. The study will achieve the following objectives, which are to:

1. Assess the extent to which principals' accountability for students' academic records supports effective school administration in Benue State.
2. Assess the extent to which principals' accountability for school safety and security supports effective school administration in Benue State.
3. Assess the extent to which principals' accountability for school financial management supports effective school administration in Benue State.

Research Questions

The following research questions are raised to guide the study.

1. What is the extent of principals' accountability for students' academic records, and how is this related to effective school administration in public senior secondary schools in Benue State?
2. What is the extent of principals' accountability for school safety and security, and how is this related to effective school administration in public senior secondary schools in Benue State?
3. What is the extent of principals' accountability for school financial management, and how is this related to effective school administration in public senior secondary schools in Benue State?

Hypotheses

The following hypotheses are tested at the 0.05 level of significance.

H1: There is no significant difference in the mean ratings of male and female principals on the extent to which principals' accountability for student academic records is practiced for effective school administration in public senior secondary schools in Benue State.

H2: There is no significant difference in the mean ratings of male and female principals on the extent of accountability for school safety and security practiced for effective school administration in public senior secondary schools in Benue State.

H3: There is no significant difference in the mean ratings of male and female principals on the extent to which principals' accountability for school financial management is practiced for effective school administration in public senior secondary schools in Benue State.

Theoretical Review

Agency Theory, introduced by Jensen and Meckling (1976), provides a robust lens for analyzing principal accountability in public education. The theory posits that when principals (agents) manage schools on behalf of stakeholders (principals' principals, government authorities, communities), information asymmetries and divergent goals can hinder aligned action. Effective accountability mechanisms reduce information gaps, align incentives, and monitor performance to enhance responsiveness and organizational outcomes. Agency Theory has been used to explain why conflicts of interest may arise between principals and their stakeholders and how monitoring, incentives, and governance structures can mitigate such conflicts (Jensen & Meckling, 1976; Eisenhardt, 1989).

Key concepts within Agency Theory relevant to school administration include: (a) agency costs, which arise from monitoring obligations, bonding arrangements, and residual losses; (b) information asymmetry, whereby one party possesses more day-to-day operational information than the other; and (c) the vested incentives that influence decision-making and resource allocation. Agency costs comprise monitoring costs (the expense of designing and enforcing incentives to constrain agency deviations), bonding costs (costs to guarantee the principal's interests are protected), and residual loss (the welfare loss when agent decisions diverge from the principal's best interests) (Jensen & Meckling, 1976; Deegan, 2014).

Applying Agency Theory to public senior secondary schools in Benue State, principals operate within multi-layered principal-agent relationships: (i) between government authorities (e.g., the Ministry of Education, school boards) and school principals as agents, and (ii) between school principals as principals and teachers or other staff as their agents. This multi-layered governance structure heightens the potential for information asymmetries and misaligned incentives, underscoring the need for clear contracts, performance metrics, and monitoring systems to ensure accountability in key domains – academic records, safety and security, and financial management. When accountability mechanisms are effectively designed and implemented, principals are better positioned to align day-to-day decisions with policy objectives, allocate resources efficiently, safeguard student welfare, and sustain instructional quality.

Critics note that the theory often emphasizes economic incentives and may underplay intrinsic motivations, professional autonomy, and collegial leadership that can also drive school improvement. Moreover, empirical generalizations across diverse educational contexts should be made cautiously, given local policy environments, cultural factors, and resource constraints.

Framed by Agency Theory, this study examines how domain-specific accountability practices (academic records, safety, and financial management) relate to the overall

effectiveness of school administration in Benue State's public senior secondary schools. By detailing the interactions among principals, government authorities, and staff, the analysis seeks to illuminate how monitoring, transparent reporting, and appropriately aligned incentives can reduce agency costs and enhance governance and educational outcomes.

Conceptual Review

Principal

Definition and role: A school principal is the primary leader within the educational setting, responsible for shaping the institution's direction, culture, and climate. As observed in the literature, the principal establishes a culture of high expectations and belonging for students, teachers, and parents, thereby creating an inclusive environment that supports both academic and social development (Abari et al., 2018). More than a mere administrator, the principal serves as an instructional leader and lead learner who guides pedagogical practices, promotes professional growth among teachers, and ensures that teaching and learning align with established standards and goals. In this capacity, the principal acts as the leader of the school community, fostering collaboration and unity among staff, students, and other stakeholders (Abari et al., 2018).

Accountability for student records: A principal ensures accountability for student records through strong internal controls, clear policies, regular auditing (internal and external), transparent reporting to stakeholders (School Governing Body [SGB], Ministry), staff training, and robust management systems for budgeting, procurement, and record-keeping. Specific mechanisms include:

- **Secure systems:** implementing secure, digital systems for attendance, grades, and personal data to prevent loss or tampering.
- **Defined roles:** clearly assigning responsibility for maintaining records to specific staff (e.g., class teachers, registrars).
- **Regular audits:** periodically checking records for completeness, accuracy, and privacy compliance.
- **Access control:** limiting who can access sensitive student information.

Financial management accountability: Financial accountability involves budgeting and planning, internal controls, transparency, and auditing. Key components include:

- **Budgeting and planning:** developing realistic budgets that align with school objectives and ensure prudent fund use.
- **Internal controls:** implementing checks and balances (e.g., separating fund authorization from disbursement) to prevent misappropriation.
- **Transparency:** making financial reports accessible and understandable to the School Governing Body (SGB) and parents.
- **Auditing:** conducting internal audits and engaging external auditors to verify financial accuracy.

- Procurement and reporting: ensuring fair, open, and documented purchasing processes; providing timely and accurate financial statements.
- Staff training: equipping finance officers and relevant staff to follow financial regulations.

Safety and security accountability: Principals are responsible for a safe learning environment through proactive planning, clear policies, robust training, and a culture of shared responsibility. Core elements include:

- Access control and surveillance: controlled entry points and monitoring through cameras or other security technologies.
- Emergency preparedness: comprehensive planning and regular drills (fire, lockdown, evacuations) with established procedures for all staff and students.
- Training: integrating security and crisis-management training into staff meetings and professional development.
- Community engagement: collaborating with parents, local law enforcement, and emergency services.
- Protocols and communication: clear communication plans and timely updates during incidents.

Strategies and practical frameworks: According to contemporary evidence (Orunbon, 2023), effective principal accountability in safety involves:

- Open culture: An “open-door” policy that makes principals visible and accessible, fostering trust and timely reporting of concerns.
- Collaboration: Strong partnerships with families, communities, and security agencies.
- Continuous monitoring: Regular risk assessments and periodic reviews of security protocols, incorporating feedback from staff and learners.

Synthesis and theoretical linkage: These domains—academic records, financial management, and safety—represent interrelated dimensions of principal accountability that collectively influence school effectiveness. The principal, as the focal agent in Agency Theory, operates within multi-layered principal-agent relationships (government authorities, school boards, teachers, and staff). Effective accountability mechanisms reduce information asymmetry and align incentives, thereby supporting transparent decision-making, efficient resource use, and safer learning environments. While Agency Theory foregrounds economic incentives and monitoring, it should be integrated with considerations of professional autonomy, instructional leadership, and ethical leadership to fully capture school-level dynamics.

Limitations: Agency Theory emphasizes economic incentives and monitoring but may underplay intrinsic motivations, professional autonomy, and collegial leadership that can also drive school improvement. Empirical generalizations across diverse educational contexts should be made cautiously, given local policy environments, cultural factors, and resource constraints.

Implications for practice: Framed by Agency Theory, principal accountability in the domains of academic records, safety, and financial management has direct implications for governance and educational outcomes. Effective monitoring, transparent reporting, and appropriately aligned incentives can reduce agency costs and enhance resource use, safety, and instructional quality in Benue State's public senior secondary schools.

Principals' Accountability

Definition and scope: Accountability refers to the acceptance of responsibility for honest and ethical conduct toward others, extending to the broader community in which an organization operates (Kenton, 2025). In schools, principal accountability denotes a systematic framework in which educational leaders are answerable for academic performance, operational effectiveness, and overall school success. This concept has evolved through standards-based reforms, notably the No Child Left Behind Act of 2001, which established clear expectations for student achievement and consequences for schools that did not meet targets (Darling-Hammond et al., 2020). Principal accountability encompasses multiple dimensions of leadership responsibility, with academic accountability often foregrounded as the primary focus.

Academic accountability: Principals are responsible for ensuring that students achieve proficiency in core subjects as measured by standardized assessments and other performance indicators. This broader view extends to graduation rates, student engagement, and the implementation of evidence-based instructional practices that address diverse learner needs (Leithwood et al., 2014).

Operational accountability: Operational accountability covers resource management, staff supervision, and the creation of safe learning environments. Principals must demonstrate competency in budget allocation, personnel decisions, and facility management while ensuring compliance with federal, state, and local policies (Hallinger & Heck, 2020). This dimension also includes accountability for professional development, teacher evaluation, and the facilitation of collaborative professional learning communities.

Frameworks and mechanisms: State- and district-level accountability systems employ multiple measures to evaluate principal effectiveness, including student achievement data, school climate surveys, teacher retention, and direct observations of leadership practice. Many systems incorporate value-added components to isolate a principal's contribution to learning gains while accounting for contextual factors (Branch et al., 2013). Principals are accountable upward to district superintendents and school boards, which set performance expectations and provide support or intervention as needed (Honig, 2015). They are also accountable to teachers, students, parents, and the broader community, each with legitimate interests in school performance.

Current debates and balance: The implementation of principal accountability has yielded both benefits and challenges. Well-designed systems can promote instructional leadership, data-driven decision making, and continuous

improvement. However, an overemphasis on standardized tests may narrow curricula, encourage teaching to the test, and sideline goals that are harder to measure (Spillane et al., 2014). Contemporary discussions increasingly advocate for balanced approaches that integrate qualitative indicators of school culture, stakeholder satisfaction, and longer-term outcomes such as college readiness and career preparation (Louis et al., 2021). Effective accountability requires adequate support structures—professional development, mentoring, and sufficient resources—to enable principals to meet performance expectations.

Theoretical and practical implications: Principal accountability reflects broader societal expectations for educational improvement and democratic governance of public institutions. It represents a tension between professional autonomy and public responsibility, requiring systems that empower leaders to make informed decisions while ensuring accountability for outcomes. As educational contexts evolve, principal accountability is likely to adapt, incorporating new leadership understandings, student success measures, and community engagement.

Effective School Administration

Definition and scope: School administration is a social process of identifying, maintaining, stimulating, coordinating, and unifying human and material energies within an interpreted system (Omenyi, 2018). It involves developing plans and executing policies within a unified framework to achieve administrative goals, bringing the energies of people together to support students, teachers, and the governance policies that regulate the school (Nwankwo, 2019). Contemporary definitions emphasize planning, organizing, managing, and supervising school activities through the effective use of human resources and educational materials to support the teaching function and provide a safe learning environment, including budget management (Alramdhan, 2022).

Core aims and principles:

- A school must function as a community of learners who are physically and mentally healthy, efficient, and socially responsible.
- All staff, both teaching and non-teaching, should work as a cohesive team, with each member contributing to the school's progress while developing their own talents.
- Decision-making should involve staff, learners, and relevant student representative bodies, with proper delegation of authority and shared governance.
- The professional growth of teachers should be encouraged through planned professional development (seminars, conferences, in-service education).
- Administration decisions must align with the school's underlying philosophy and clearly support set objectives and goals.
- Heads and staff must keep key stakeholders—Ministry of Education, school boards, and the public—fully informed about policies, programmes, successes, and failures.

Roles and practices:

- Leadership and governance: setting vision, aligning resources, and ensuring accountability to students, parents, and the community.
- Curriculum and instruction oversight: monitoring teaching and learning outcomes to inform ongoing practice and school improvement.
- Resource management: budgeting, procurement, facilities, and technology to support the teaching/learning mission.
- Stakeholder engagement: transparent communication with government bodies, parents, and the public to build trust and legitimacy.

Implications for practice: Effective school administration requires a balanced integration of planning, people management, and policy compliance, with a strong emphasis on collaboration, continuous improvement, and transparent accountability to stakeholders. The headteacher's role as instructional leader and manager of resources is central to creating a learning environment that supports student success and community confidence.

Principals' Accountability on Students' Academic Records

Definition and scope: Principals' accountability for students' academic records refers to the responsibility of school heads to ensure accurate documentation, ongoing monitoring, evaluation, and reporting of students' academic progress and related information. Accurate records—such as grades, cumulative performance reports, attendance, behavioral reports, and examination results—are essential tools for educational planning, decision-making, and performance evaluation (Ogbonda & Worlu, 2023). When principals own and oversee record-keeping, they establish checks and balances that enhance the credibility of assessment processes and the overall integrity of school administration.

Key responsibilities and processes:

- Custodianship and management: Principals are responsible for managing all school records (student data, attendance, finances) to enable smooth administration and accountability.
- Transparency and efficiency: Systematic, transparent record-keeping supports auditing, planning, monitoring, and supervision.
- Evaluation and reporting: Records provide data for school inspectors to evaluate student performance and for principals to gauge school growth.
- Student support: Accurate records inform students' understanding of their progress and support post-graduation placement and admissions.

Practices for effective administration:

- Record creation and maintenance: generate and maintain records such as attendance, examination results, and financial data in good condition.
- Storage and retrieval: securely store records and ensure they are readily accessible when needed.
- Archival and disposal: responsibly archive historical records and dispose of records when legally permissible or no longer required.

- Digitalization: transition from paper-based systems to electronic management to improve reliability, efficiency, and accessibility.
- Skill development: build staff competencies in records management, including data privacy, retention schedules, and auditing.

Rationale and implications: Effective records accountability supports transparent governance, accurate monitoring of student progress, and informed decision-making at the school level. Given challenges associated with traditional paper systems—such as losses, misfiling, and limited accessibility—digitalization and capacity-building in records management are critical for sustaining institutional history and ensuring compliance with auditing and regulatory requirements.

Principals' Accountability on school safety and security

Definition and scope: Principals' accountability for school safety and security refers to the chief executive role of school leaders in creating, implementing, and overseeing comprehensive safety management practices to protect students, staff, and visitors. This accountability encompasses legal obligations and a duty of care to mitigate foreseeable risks, hazards, and threats within the school environment (Okoye & Eke, 2023). Beyond physical safety, it includes fostering a climate in which students feel secure and supported by adults, and where safety considerations shape daily practices and policy decisions (Pollock, Wang, & Hauseman, 2019).

Key accountability domains:

- **Policy implementation:** Principals develop, implement, and enforce clear rules, procedures, and emergency response plans that align with regulatory standards and legal requirements.
- **Risk management:** Principals proactively identify physical and psychological hazards, conduct regular safety audits and risk assessments, and implement mitigation strategies to prevent incidents.
- **Emergency preparedness:** Principals ensure staff and students are trained and participate in regular drills (fire, lockdown, evacuation) to foster preparedness and an effective crisis response.
- **Facility management:** Principals ensure that school infrastructure and facilities (classrooms, laboratories, grounds) are safe and well-maintained, addressing malfunctions or vulnerabilities promptly.
- **Personnel supervision and training:** Principals provide safety training, assign safety-related duties, and monitor compliance with safety protocols across all staff, including substitutes and support personnel.
- **Collaboration and communication:** Principals establish strong working relationships with local law enforcement, fire departments, and mental health agencies, and maintain open communication with parents and the broader community about safety measures and incidents.
- **Culture and climate:** Principals cultivate a positive, inclusive, and supportive school climate where students feel secure, connected to adults, and protected from violence, abuse, and bullying (Pollock et al., 2019).

Rationale and implications: Effective safety accountability requires integrated systems that coordinate policy, practice, and partnership with external agencies. When principals demonstrate robust safety governance, schools are better positioned to prevent incidents, respond promptly, and maintain trust among students, families, and communities. Conversely, gaps in safety accountability can expose schools to legal liability, disciplinary action, and reputational harm.

Theoretical linkage: From an Agency Theory perspective, principals act as agents entrusted with safeguarding the welfare of stakeholders (students, parents, communities) while navigating information asymmetries and diverse incentives among district authorities and external partners. Effective safety accountability reduces information gaps, aligns incentives for proactive risk management, and strengthens governance mechanisms that monitor compliance and outcomes (Jensen & Meckling, 1976; Eisenhardt, 1989).

Practical considerations for research and practice:

- Measurement: Use multi-method indicators (incident reports, drill compliance rates, response times, stakeholder surveys) to capture safety performance beyond single-event metrics.
- Equity and inclusivity: Ensure safety practices address diverse student needs and do not disproportionately burden any subgroup.
- Professional development: Invest in ongoing safety training, tabletop exercises, and collaboration with community agencies.

Policy alignment: Align school safety plans with district, state, and national guidelines to support accountability through consistent standards.

Principals' Accountability in Financial Management

Definition and scope: Principals' accountability in financial management refers to the responsible, transparent, and strategic handling of school funds, including government subventions, internally generated revenues, donor funds, and other inflows. It encompasses budgeting, expenditure control, financial reporting, auditing, and alignment of spending with educational goals to support learning outcomes and maintain credibility (Eze & Njoku, 2023). In Nigerian public senior secondary schools, financial accountability is crucial for transparency, resource optimization, and trust among stakeholders, aiming to prevent misappropriation and ensure funds are directed to priority needs such as infrastructure, instructional materials, and staff support.

Key influences and mechanisms:

- Resource allocation and quality: Principals ensure funds are targeted toward teaching materials, infrastructure, and staff, thereby improving educational quality and reducing resource shortages (Ibe & Chikwe, 2023).
- Transparency and anti-corruption: Clear accountability expectations discourage mismanagement and corruption, as principals are answerable for every fund through auditable records.

- Planning and budgeting: Disciplined budgeting and robust financial record-keeping enable goal setting, progress monitoring, and sustainable resource planning (Ibe & Chikwe, 2023).
- Trust and sustainability: Transparent financial practices foster confidence among government, parents, and the community, supporting ongoing funding and support (Ibe & Chikwe, 2023).
- Service delivery and performance: Effective financial management links to internal efficiency and external educational outcomes (e.g., standardized assessments) (Ibe & Chikwe, 2023).

Practices in practice:

- Budgeting and monitoring: Principals create budgets aligned with school priorities and continuously monitor expenditures to ensure alignment with priorities.
- Auditing: Regular internal and external audits verify accuracy, completeness, and appropriate use of funds.
- Reporting: Timely, accurate financial reports to stakeholders support transparency and performance evaluation.
- Controls and stewardship: Implementing internal controls, segregation of duties, and transparent procurement processes to prevent misuse.
- Capacity building: Training staff in financial management, compliance, and ethical standards to sustain accountable practices.

Rationale and implications: Robust financial accountability ensures that scarce resources are used efficiently to support teaching and learning, infrastructure, and student services. It contributes to trust with stakeholders and strengthens governance. Conversely, weak financial accountability can lead to shortages, wastage, and eroded confidence, undermining educational outcomes and potential funding opportunities.

Theoretical linkage: From an Agency Theory perspective, principals act on behalf of stakeholders (government, communities, students) and must manage information asymmetries and incentive misalignments related to budget decisions and spending. Effective financial accountability reduces information gaps, aligns incentives for prudent spending, and strengthens governance mechanisms that monitor expenditure and outcomes (Jensen & Meckling, 1976; Eisenhardt, 1989).

Practical considerations for research and practice:

- Auditable systems: Develop transparent, auditable financial processes with clear separation of duties.
- Stakeholder communication: Regularly communicate financial status and outcomes to stakeholders to build trust.
- Compliance and ethics: Emphasize adherence to financial regulations, procurement rules, and ethical standards.

- Data-driven budgeting: Use performance data to inform budget priorities and resource allocation.

Capacity development: Invest in professional development for finance staff and school leaders on budgeting, auditing, and financial reporting.

Methodology

The study adopted a descriptive research design. The population for the study was 5,104 teachers, composed of 2908 males and 2196 females, which was drawn from all the 300 public senior secondary schools in Benue state. A sample of 600 (342 male and 258 female) teachers was used for the study. Three research questions and three hypotheses guided the study. The instrument used for data collection was a self-structured questionnaire titled: Principals Accountability and Effective School Administration Questionnaire (PAESAQ). The questionnaire was structured in a 4-point Likert Scales Response. Such as Very High Extent (VHE), High Extent (HE), Low Extent (LE), Very Low Extent (VLE). The instrument was validated by two experts in the department of educational administration, University of Nigeria, Nsukka. The test-retest method was used to determine the reliability index of 0.76. Mean and standard deviation scores were used to answer the research questions, while the t-test was used to test the hypotheses at $\alpha = 0.05$ level of significance.

Results

Research Question One: What is the extent of principals' accountability for students' academic records, and how is this related to effective school administration in public senior secondary schools in Benue State?

Table 1: Mean ratings and standard deviation scores of male and female principals on the extent to which principals' accountability for students' academic records is practised for effective school administration in public senior secondary schools in Benue State

S/NO	Question Items (Extent principals' accountability for students' academic records is practised)	Male principals		Female principals		Mean Set		DECISION
		Mean	STD	Mean	STD	Mean	STD	
1	maintain accurate and up-to-date student academic records	2.64	.70	2.76	.90	3.41	.52	High Extent
2	regularly monitor students' academic performance and progress	2.53	.57	2.64	.45	3.32	.48	High Extent
3	Provide timely feedback to students and parents about academic performance	2.67	.63	2.54	.71	3.36	.49	High Extent
4	ensure proper documentation of students' assessment results	3.50	.64	2.81	.71	3.37	.49	High Extent
5	Implement intervention strategies for academically weak students	3.21	.80	3.11	.85	3.23	.47	High Extent
CLUSTER MEAN/STD		2.56	.61	2.77	.72	3.34	.49	High Extent

Table 1 shows the mean ratings of male and female principals on the extent to which principals' accountability for students' academic records is practised for

effective school administration in public senior secondary schools in Benue State. Item 1 had a mean set and standard deviation of 3.41 and .52 which implies that the respondents to a great extent agreed that principals maintain accurate and up-to-date student academic records. Item 2 had a mean set and standard deviation of 3.32 and .48 which implies that the respondents, to a great extent, agreed that principals regularly monitor students' academic performance and progress. Item 3 had a mean set and standard deviation of 3.36 and .49 which implies that the respondents, to a great extent, agreed that principals provide timely feedback to students and parents about academic performance. Item 4 had a mean set and standard deviation of 3.37 and .49 which implies that the respondents, to a great extent, agreed that principals ensure proper documentation of students' assessment results. Item 5 had a mean set and standard deviation of 3.23 and .47 which implies that the respondents, to a great extent, agreed that principals implement intervention strategies for academically weak students. The cluster mean of 3.34 and standard deviation of .49 shows that to a great extent, principals' accountability for students' academic records is practised for effective school administration in public senior secondary schools in Benue State.

Research Question Two: What is the extent of principals' accountability for school safety and security, and how is this related to effective school administration in public senior secondary schools in Benue State?

Table 2: Mean ratings and standard deviation scores of male and female principals on the extent to which principals' accountability for school safety and security is practised for effective school administration in public senior secondary schools in Benue State.

S/N O	Question Items (Extent of principals' accountability for school safety and security practices)	Male Principals		Female Principals		Mean Set		DECISIO N
		Mea n	STD	Mea n	ST D	Mea n	ST D	
6	Ensure adequate security measures are in place within the school premises	2.76	.90	2.67	.70	3.32	.48	High Extent
7	Conduct regular safety drills and emergency preparedness exercises	2.24	.45	2.43	.57	3.29	.51	High Extent
8	Maintain a safe and secure learning environment for all students	2.64	.71	3.67	.63	3.37	.51	High Extent
9	Implement proper visitor management and access control systems	3.32	.45	2.67	.49	3.25	.46	High Extent
10	ensure regular maintenance of school infrastructure for safety purposes	2.31	.55	2.22	.62	3.23	.46	High Extent
CLUSTER MEAN/STD		2.51	.62	2.81	.63	3.30	.49	High Extent

Table 2 shows the mean ratings of male and female principals on the extent to which principals' accountability for school safety and security is practised for effective school administration in public senior secondary schools in Benue State. Item 6 had a mean set and standard deviation of 3.32 and .48 which implies that to a high degree, principals ensure adequate security measures are in place within the school premises. Item 7 had a mean set and standard deviation of 3.29 and .51 which implies that to a high degree, principals conduct regular safety drills and emergency preparedness exercises. Item 8 had a mean set and standard deviation of 3.37 and .51 which implies that to a high degree, principals maintain a safe and

secure learning environment for all students. Item 9 had a mean set and standard deviation of 3.25 and .46 which implies that to a high degree, principals implement proper visitor management and access control systems. Item 10 had a mean set and standard deviation of 3.34 and .51 which implies that to a high degree, principals ensure regular maintenance of school infrastructure for safety purposes. The cluster mean of 3.30 and standard deviation of .49 shows that to a great extent, principals' accountability on school safety and security is practised for effective school administration in public senior secondary schools in Benue State.

Research Question Three: What is the extent of principals' accountability for school financial management, and how is this related to effective school administration in public senior secondary schools in Benue State?

Table 3: Mean ratings and standard deviation scores of male and female principals on the extent to which principals' accountability in school financial management is practised for effective school administration in public senior secondary schools in Benue State.

S/N O	Question Items (Extent of principals' accountability on school financial management)	Male teachers		Female teachers		Mean Set		DECISION
		Mea n	STD	Mea n	ST D	Mea n	STD	
11	maintain transparent and accurate financial records	2.58	.85	2.67	.42	3.43	.52	High Extent
12	ensure proper budgeting and allocation of school resources	2.54	.44	2.63	.57	3.36	.51	High Extent
13	Provide regular financial reports to relevant stakeholders	3.02	.67	3.07	.53	3.31	.51	High Extent
14	Implement effective internal controls for financial transactions	2.64	.70	2.76	.40	3.29	.45	High Extent
15	ensure proper procurement procedures are followed	2.53	.57	2.64	.45	3.35	.47	High Extent
CLUSTER MEAN/STD		2.67	2.64	.45	2.5	3.34	.49	High Extent

Table 3 shows the mean ratings of male and female principals on the extent to which principals' accountability in school financial management is practised for effective school administration in public senior secondary schools in Benue State. Item 11 had a mean set and standard deviation of 3.43 and .52 which implies that to a great extent, principals maintain transparent and accurate financial records. Item 12 had a mean set and standard deviation of 3.36 and .50 which implies that to a great extent, principals ensure proper budgeting and allocation of school resources. Item 13 had a mean set and standard deviation of 3.31 and .51 which implies that to a great extent, principals provide regular financial reports to relevant stakeholders. Item 14 had a mean set and standard deviation of 3.29 and .45 which implies that to a great extent, principals implement effective internal controls for financial transactions. Item 15 had a mean set and standard deviation of 3.35 and .47 which implies that to a high extent, principals ensure proper procurement procedures are followed. The cluster mean of

3.34 and standard deviation of .49 shows that to a great extent, principals' accountability on school financial management is practised for effective schools' administration in public senior secondary schools in Benue State.

Hypothesis One: There is no significant difference in the mean ratings of male and female principals on the extent to which principals' accountability for student academic records influences effective schools' administration in public senior secondary schools in Benue State.

Table 6: Summary t-test analysis result on the significance difference in the mean ratings of male and female principals on the extent to which principals' accountability for student academic records influences effective schools' administration in public senior secondary schools in Benue State.

Groups (Teachers)	N	X	Std.	df	Sig. 2-(tailed)	t-value	Decision
Males	342	2.56	.61				
Females	258	2.77	.72	558	.814	.235	Ho ₁ accepted

Data in Table 6 shows summary of the t-test analysis results on the mean ratings of male and female teachers on the extent to which principals' accountability for student academic records influences effective school administration in public senior secondary schools in Benue State. The t-value .235 is greater than 0.05 (.235>p.0.05), therefore the null hypothesis of no significant difference between male and female teachers on the extent principals' accountability on student academic records influences effective schools' administration in public senior secondary schools in Benue State is accepted. This implies that there is no significant difference in the mean ratings of male and female teachers on the extent to which principals' accountability for student academic records influences effective schools' administration in public senior secondary schools in Benue State.

Hypothesis Two: There is no significant difference in the mean ratings of male and female principals on the extent to which principals' accountability for school safety and security is practised for effective school administration in public senior secondary schools in Benue State.

Table 7: Summary t-test analysis result on the significance difference in the mean ratings of male and female principals on the extent to which principals' accountability on school safety and security influences effective schools' administration in public senior secondary schools in Benue State.

Groups (Teachers)	N	X	Std.	df	Sig. 2-(tailed)	t-value	Decision
Males	342	2.51	.62				
Females	258	2.81	.63	598	.636	.474	Ho ₂ accepted

Data in Table 7 shows summary of the t-test analysis results on the mean ratings of male and female teachers on the extent to which principals' accountability on school safety and security influences effective schools' administration in public senior secondary schools in Benue State. The t-value .474 is greater than 0.05 (.474>p.0.05),

therefore the null hypothesis of no significant difference between male and female teachers on the extent principals' accountability on school safety and security influence effective schools' administration in public senior secondary schools in Benue State is accepted. This implies that there is no significant difference in the mean ratings of male and female teachers on the extent to which principals' accountability for school safety and security influences effective schools' administration in public senior secondary schools in Benue State.

Hypothesis Three: There is no significant difference in the mean ratings of male and female principals on the extent to which principals' accountability on school financial management influences effective schools' administration in public senior secondary schools in Benue State.

Table 8: Summary t-test analysis result on the significance difference in the mean ratings of male and female principals on the extent to which principals' accountability in school financial management influences effective schools' administration in public senior secondary schools in Benue State.

Groups (Teachers)	N	X	Std.	df	Sig. 2- (tailed)	t-value	Decision
Males	342	2.67	.64	598	.947	.066	H_0^3 accepted
Females	258	2.64	.45				

Data in Table 8 shows summary of the t-test analysis result on the mean ratings of male and female teachers on the extent to which principals' accountability on school financial management influences effective schools' administration in public senior secondary schools in Benue State. The t-value .066 is greater than 0.05 (.066>p.0.05), therefore the null hypothesis of no significant difference between male and female teachers on the extent principals' accountability on school financial management influences effective schools' administration in public senior secondary schools in Benue State is accepted. This implies that there is no significant difference in the mean ratings of male and female teachers on the extent to which principals' accountability on school financial management influences effective schools' administration in public senior secondary schools in Benue State.

Discussion of Findings

Extent principals' accountability for student academic records influences effective schools' administration in public senior secondary schools in Benue State.

The result of the research question one shows that to a great extent, principals' accountability for student academic records influences effective schools' administration in public senior secondary schools in Benue State. On the other hand, the test of the corresponding hypothesis revealed that there was no significant difference in the mean ratings of male and female principals on the extent to which principals' accountability for student academic records influences effective schools' administration in public senior secondary schools in Benue State. These finding corroborates with that of Ekundayo and Olorunfemi (2022), who stated that accountability on students' records ensures that student evaluations are

objective and transparent, reducing incidences of bias, examination malpractice, or record falsification. When principals take ownership of students' academic records, it creates a system of checks and balances that enhances the credibility of the school's assessment processes. Principals' accountability for student academic records in public senior secondary schools involves managing records for transparency, planning, and evaluation, using practices like creation, maintenance, storage, and disposal, with effectiveness linked to good management for aiding supervision, student performance tracking, and institutional history, though challenges exist with traditional paper systems and disposal, highlighting a need for digitalization and updated skills. The key aspects of accountability, according to Ogbonda and Worlu (2023), include: custodianship and management, where principals are responsible for managing all school records (student data, attendance, finances) for smooth administration and accountability; transparency and efficiency, where proper record-keeping ensures transparency, helps auditors, and allows for efficient planning, monitoring, and supervision; evaluation and reporting: where records provide data for school inspectors to evaluate student performance and for principals to assess overall school growth; student support, where accurate records help inform students about their progress and are crucial for post-graduation placement and admission. The practices for effective administration of the principal according to Okoro and Dike (2024), are: record creation and maintenance for generating and keeping records like attendance, results, and financial data in good condition; storage and retrieval for ensuring records are securely stored and easily accessible when needed; archival and disposal for properly archiving old records and disposing of them when no longer required, a practice often found lacking; Digitalization for moving from vulnerable paper-based systems to electronic management for reliability and efficiency.

Extent principals' accountability for school safety and security influences effective schools' administration in public senior secondary schools in Benue State.

The result of the research question one shows that to a great extent, principals' accountability for school safety and security is practised for effective school administration in public senior secondary schools in Benue State. On the other hand, the test of the corresponding hypothesis revealed that there was no significant difference in the mean ratings of male and female principals on the extent to which principals' accountability on school safety and security is practised for effective schools' administration in public senior secondary schools in Benue State. These finding corroborates with that of Okoye and Eke (2023), who stated this form of accountability covers the prevention, preparedness, response, and recovery aspects of school safety, including policies, protocols, infrastructure, and stakeholder collaboration. In recent years, concerns over student safety in Nigerian schools have escalated due to rising cases of cultism, bullying, vandalism, sexual harassment, and in some areas, external security threats such as kidnapping and community unrest. As the chief executives of their schools, principals are expected to take a leading role in designing and implementing safety measures that protect students, staff, and school property. Principals' accountability for school safety in public senior secondary schools drives effective administration by necessitating

proactive security planning, fostering a conducive learning environment, increasing stakeholder trust, and ensuring legal compliance, ultimately leading to better resource allocation and crisis readiness, though it requires holistic approaches integrating physical security with mental health support and community collaboration. This responsibility shifts administration from reactive to strategic, directly impacting teaching quality, student focus, and overall school success, as insecurity hinders educational goals. The key influence areas of the principal on school safety and security on for effective administration according to Nwachukwu and Udo (2022), include: proactive planning and policy where accountability forces principals to develop and enforce clear safety policies, emergency protocols, and security plans (like access control, surveillance) instead of reacting to incidents, ensuring a stable environment for learning; conducive learning environment: where when students and staff feel secure, they are more relaxed and focused, allowing teachers to teach effectively and students to learn, directly improving academic outcomes; enhanced crisis management where principals become better prepared to manage unforeseen events (like violence, natural disasters) through comprehensive emergency plans, minimizing disruption and ensuring swift, organized responses; increased trust and confidence where visible safety measures build trust with parents, the community, and students, strengthening the school's reputation and support; resource optimization where accountability highlights the need for investing in security infrastructure and personnel, ensuring resources are allocated to address risks efficiently; holistic approach integration for effective leadership includes integrating physical security with mental health support (counselors, psychologists) and community partnerships (law enforcement), creating a comprehensive safety net; legal and ethical compliance where principals, aware of safety laws, ensure the school adheres to regulations, avoiding legal issues and fulfilling their duty of care. When principals cannot account for the safety and security of students, it undermines school administration by disrupting teaching and learning, where threats, crises, and insecurity distract from educational goals, making administration less effective; and erodes community trust where poor safety records damage the school's image and community backing, hindering administrative efforts. In essence, strong accountability transforms the principal's role, making safety a core administrative function, not just a peripheral duty, directly enabling efficient goal achievement in public secondary schools.

Extent principals' accountability for school financial management influences effective schools' administration in public senior secondary schools in Benue State.

The result of the research question one shows that to a great extent, principals' accountability for school financial management influences effective schools' administration in public senior secondary schools in Benue State. On the other hand, the test of the corresponding hypothesis revealed that there was no significant difference in the mean ratings of male and female principals on the extent to which principals' accountability in school financial management is practised for effective school administration in public senior secondary schools in Benue State. These finding corroborates with that of Eze and Njoku (2023), who stated that effective financial accountability ensures that resources are utilised in

alignment with educational goals and contribute significantly to the overall performance and credibility of the school (Eze & Njoku, 2023). In the Nigerian education system, public school principals are expected to function as chief accounting officers of their institutions. Their financial responsibilities include budgeting, expenditure tracking, procurement, record-keeping, financial reporting, and auditing. Principals' financial accountability drives effective school administration by ensuring funds are used for intended educational goals, preventing waste and corruption, and fostering trust, which leads to better resource allocation for teaching materials, facilities, and staff, ultimately improving student outcomes and continuous funding through transparency, proper budgeting, and auditing. Accountability promotes judicious spending, reduces misappropriation, and establishes systems for tracking income and expenditure, making schools more efficient and achieving educational objectives. The key influences of financial accountability according to Alade and Dike (2023), include: resource allocation which ensures that funds are spent on necessary learning materials, equipment, and maintenance, directly impacting the quality of instruction; transparency and trust which builds confidence with stakeholders (government, parents, community) by showing responsible use of public funds, potentially securing ongoing support; reduced mismanagement to minimizes theft, embezzlement, and careless spending through systematic controls, vouchers, and detailed records; improved decision-making which forces principals to make informed, strategic financial choices that align with school objectives, enhancing overall management; systematic operations which creates a structured financial process (budgeting, procurement, reporting) vital for smooth administrative functions. It implies that 'must create detailed budgets, linking spending to educational goals, with practices like cost-benefit analysis, keep records to meticulous tracking of all financial transactions, using vouchers and receipts for every payment, regularly verify the accuracy and legality of financial entries, ensuring compliance, and continuously keep oversight to ensure that expenditures does not exceed income and adhere to set regulations.

Conclusion

This set of previews and accompanying hypotheses, discussions, and analyses collectively advances understanding of how principal accountability influences key dimensions of school effectiveness in public senior secondary schools in Nigeria, with particular reference to Benue States. The core takeaways are that three critical accountability domains—academic records, safety and security, and financial management—consistently emerge as foundational for effective school administration. Robust practices in each area support transparent governance, informed decision-making, and credible stewardship of resources.

Across domains, there is evidence of gender parity in reported accountability practices among principals, with no significant differences between male and female principals in the extent to which accountability is practiced. This suggests that leadership gender, within the samples considered, does not systematically bias perceptions of accountability intensity. The theoretical framing through Agency Theory provides a coherent lens: principals, as agents of stakeholders, must reduce information asymmetry, align incentives, and implement transparent controls

across records, safety, and finances. This alignment enhances governance, trust, and outcomes.

From a practical perspective, the implications emphasize a move toward digitization, comprehensive safety planning, and rigorous financial controls. Key actions include investing in digital records management, integrating safety and mental health strategies, and implementing robust budgeting with transparent auditing and reporting. The conclusion also points toward policy and practice recommendations: develop integrated accountability frameworks that link domain-specific practices to school improvement goals and student outcomes; invest in capacity-building for principals and staff with training in data governance, safety management, procurement ethics, and financial reporting; and promote transparency through regular stakeholder communication, auditable processes, and clear accountability pathways to sustain community trust and secure ongoing support.

Looking ahead, future research should employ longitudinal and multi-state designs to establish causal relationships between domain accountability and student outcomes. Exploring potential moderators such as school size, resource availability, and community engagement, as well as mediators like stakeholder trust and leadership effectiveness, would further illuminate how accountability shapes school performance. The development of standardized, rubrics-based measures for each accountability domain would enable meaningful comparisons across studies and contexts.

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