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A Literature Review of Management Control System in University Libraries

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Abstract

This paper is based on literature review of management control system in university libraries. The purpose of this paper is to discuss the place of management control system in university library, challenges associated with management control system and the enhancement strategies. This paper is important as it provides insight in which university libraries could improve staff performance leading to achievement of educational goal of the university by rendering effective information services to the students, faculty and the university community. Literature revealed that management control system maintains a formulated policy with regards to the conduct and performance of the staff; material resources and financial records. The paper discovered that there are challenges associated with utilizing management control system in university libraries, these include: inadequate staff training and development, poor communication system, inadequate infrastructure, inadequate funding, staff collusion, management overriding established control, abuse of authority, staff incompetence and alteration in the system. It was identified in the reviewed literature the strategies that could be used to mitigate challenges to effective management control system which include: adequate development and training; adequate finance, effective segregation of duties and supervisory control and clear definition of objective. Based on the findings, adequate management control system was recommended to university libraries which will produce a reasonable assurance effect on service delivery.

Keywords: Management, Control System, University Libraries, Review Literature

Introduction

Management of university library system involves heterogeneous activities that include organizing; planning, decision making, leading and controlling of organization's resources - human, financial, physical and information, with the aim of achieving organizational goals in an efficient and effective manner. Planning and decision making aspect of management involve setting an organizational goals and deciding how best to achieve them. Decision making as part

of planning that involves deciding and accepting a particular objective from a set of alternatives as it helps in maintaining managerial effectiveness and serving as guides for future activities. Once a manager set goals and develops a workable plan, organization of people and the other resources necessary to carry out the plan becomes necessary. Organizing part of management includes all activities that determine how resources are to be grouped and carried out while leading as one of the basic functions of management is the set of process used to get members of the organization to work together to further champion the interest of the organization. On the other hand, controlling part of management is the organization's process that leads to goal actualization. As the organization pursues its goals, managers should monitor progress to ensure the objective of the organization is achieved (Griffin, 2010).

From the foregoing, the objective of management is to ensure the attainment of organization's goal and objectives. This involves all-encompassing calculating procedure and adequate utilization of available resources that lend itself to maximum efficiency of operation. Hitt, Black and Lyman (2008) define management as a process of utilizing a set of resources in a manner that enhances accomplishment of tasks in an organizational setting. They further added 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 put into use a variety of resources such as human, material, financial and information resources to achieve the objective of an organization. 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 organization by people with different job responsibilities designed to achieve common purposes.

Management control involves the interpretation of the objectives and the expansion of the objectives of the university library into an effective blueprint by employing planning activities and services of the library into manageable department, divisions and units; adopting appropriate system of communication between staff members and the management; auditing results and performance of the librarians and library services delivery to ascertain how well or badly the library is performing, to identify those objectives that are unattainable or no longer serve a useful purpose and to get feedback on the staff effort; annual report of the library's achievement, highlights the problems and map out future plans of the university library. Dusza (2011) opines that management control system involves the acceptance of responsibility for the

achievement of the group activities. Without management control and coordination, university library will tantamount to unruly group of people lacking unity and direction and even purpose. However, university management that focus their attention on the human aspects of their subordinates' problems and build an effective work group usually record high performance in terms of service maximization , efficiency and higher competitive advantages. According to Act of 27 August 2009 on public finance (PFA), Poland, management control system includes all activities taken in order to ensure realization of objectives and tasks in a manner consistent with the organizational law in the economical and timely manner. The basic objective of management control system is to achieve the following: operational compliance with legal regulations and internal procedures; efficiency and effectiveness of activities; credibility of reports; protection of resources.

Organizational focus on management control system began to wax stronger in the contemporary era. These changes brought new dimensions in organizations and emphasized more on decentralization of authorities within an organizations and increasing delegation of rights for effective and efficient performance of the employees (Cabała, 2002). University library which is an indispensable organization in the university is also under pressure for efficiency and effectiveness of management control system that results in actualization of objectives of the parent institution. However, the effectiveness of university library depends on a number of factors which among others include efficient management control system that results to actualization of library objectives. For this reason, Kuc (2007) suggests that attention should be given to the anticipative management control which in essence consists of identifying negative events or performance and creating possibility of counteracting the effects of at least the major ones. Those involved in the implementation management control system are required to give a holistic and undivided attention to the whole systems of control within the organization. Those involved in the implementation of management control system according to Dusza (2011) include: organizational head of the units for control, audit or establishing a separate organizational unit subordinate to the chief management of a company. Dusza emphasizes that each unit head of an organization has a level of control to exercise in his or her unit to ensure that order is maintained and the organizational objectives achieved.

The impact of management control system on employees' job performance is very significant and indispensable in the attainment of higher organizational objectives. However,

Anufulu (2011) opines that the efficiency of management should be improved consistently through reliable control system that should ensure optimal application for attaining effective job performance of employees.

Management control system is very crucial in every organization for achieving organizational objectives. Various objectives of management control system were identified by Speklé (2001) and Zimmerman (2000) which include: knowledge capturing, controlling and direction of material and human resources, coordination of events, providing incentives through rewarding and also punishment of erred employee. Knowledge capturing objective of management control system is concerned with the availability of knowledge within organizational units for decision making. This control system enhances allocation of decision rights. Coordination can be established, for instance, by communicating organizational goals through performance targets, providing incentives that encourage continuous positive attitude and prevent defiant behavior in an organization. This can be done, for instance, by using financial rewards and setting boundaries. Management control system plays several important roles in organizations.

Four roles of management control system in an organization which are as follows: linking individual employee objectives with the organization'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 (Asogwa, 2014).

In relation to the above objectives, Ben (2008) affirms that management control system for effective job performance is an essential process by which all members of the organization 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 organization is to enhance performance through strategic planning processes.

Proper implementation of management control system in the organization, 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; recognize talents and release potential, and ensure effective service delivery to meet expectations of the library patrons (Asogwa, 2014. PP. 50-51)

He added that management control system should be well designed in a manner that managers and their workers have agreement on what to be achieved early in the year to ensure that each individual has a clear line of what he or she is expected to accomplish for the realization of organizational goals. Management control system provides employees with a structured, consistent and transparent performance evaluation system and also develops a feedback mechanism between the manager and employees.

Management control system involves performance planning at the beginning of a fiscal year to provide the teeming staff with adequate direction and clear objectives; review annual performance in fiscal business year in order to ensure that objectives remain relevant and good progress is being made, and formal performance assessment at both mid and end-year points (William, 2013). He adds further that managers should also be holding regular performance discussions throughout this fiscal year enabling performance progress to be informally assessed on a continuous basis. From the forgoing, performance planning could be seen as an integral part of management control system upon which performance reviews and assessments are made.

However, management control system defines objectives and implements appropriate measures to achieve effective performance. Dusza (2011) asserts that various forms of control do not only seek to checkmate any activities, projects or processes with the implementation of planned objectives but also seek to protect the organization against any type of abuses or irregularities that might have been accumulated over the years. Based on that fact, management control system would not be seen only as a tool of dominance and admonition but also as a management control instrument. Management control system must have the following attributes such as internal environment, risk management, control activities, information and

communication, monitoring and Evaluation, (Kowalczyk 2010; Mazurek and Knedler 2010; Puchacz 2010 & Sławińska-Tomtała 2010).

The strength of the university library in terms of job performance of librarians is determined by the effectiveness of management control system in place. Effective job performance is reflected on the quality of library services rendered to patrons and also on the manners in which library resources are being managed. The management control system spells out the policies, procedures and strategies with which the job performance of librarians is improved.

Internal Control as an essential Element of Management Control System

University libraries play a central role in the academic pursuit of the students and lecturers. It therefore enquires effective management control system that regulate internal activities of the libraries in effective and efficient manner by the assurance of accountability, transparency, and adherence to management policies and procedures; maintain accurate financial records and safeguard the assets of the library. According AuditNet (2016), Internal control is broadly defined as a process, affected by the entity's board, management, and other personnel, designed to provide quality assurance regarding the achievement of objectives in the following categories: organizational effectiveness and efficiency of operations , reliability of financial records, reporting and compliance with applicable rules and regulations. It further describes internal control as a tool that helps managers carry out their duties effectively and efficiently while avoiding serious problems such as overspending, operational failures, and violations of law.

From the ongoing, internal control could be said to involve all the structure, policies, and procedures put in place to provide reasonable assurance to enable management meets its objectives and fulfils its responsibilities. The University of Oregon (2016) states that internal controls are designed to effect reasonable assurance in the organization that meets its mission, promotes performance leading to effective accomplishment of objectives and goals, safeguards assets, provides accurate and reliable financial record, promotes operational economy and efficiency, and promotes adherence to applicable laws, regulations and prescribed management policies and practices. It further opines that internal control help ensure that necessary actions are taken to address risks while achieving the institution's objectives. It is clear from the

foregoing that internal control system is relevant and applicable to organization of all types and sizes for the purpose of ensuring the efficient operation of the organization. University libraries adopt a considerable system of internal control system to deal with the issues regarding to effective accomplishment of library goals, objectives, adherence to rules and regulation and maintenance of order.

Internal control is mostly utilized by the management of an organization for decision making on operational efficiency. Internal control is a method used by the management of an organization with the purpose of creating values and improving the organization's operations and by helping them to achieve their objectives through a systematic method and evaluate the effectiveness management policies. The internal control is one of the important means for confirming and verifying compliance with administrative policies, legislations, financial and administrative systems within an organization. AuditNet (2016) affirms that internal control ensures that employees are doing their best to achieve effective and efficient operations in the work place in compliance with laws and regulations.

The usefulness of internal control can be witnessed in various policies affecting various aspects of the organization. According to Missouri State University (2016) internal control includes a system of organizational design, written policies and procedures, operating practices and physical barriers to protect assets. It added that internal control system provides means for safeguarding assets, proper recording of transactions, and the efficient and effective accomplishment of the organizational goals and objectives, including compliance with the rules and regulations of the entity.

Internal control is a set of policies and procedures adopted by an organization in ensuring its transactions are processed in the appropriate manner to avoid waste, theft and misuse of organization's resources. Whittington and Pany (2004) assert that internal control system is used as part of the monitoring activity of an organization. It involves evaluation of internal controls and efficiency with which the various units of the organization are performing their assigned functions. An Internal control system is normally targeted as to determining whether a department has a clear understanding of its assignment, is adequately staffed, maintains good records, properly safeguarding cash, inventory & other assets and cooperates harmoniously with other departments.

Internal controls system in the university library management is the process that management board uses to provide reasonable assurance for the achievement library's goals and objectives. Missouri State University (2016), observed that risk is inherent in library operations and should be identified and managed. However, the management policies and systems of internal control help to minimize risks. Morgan (2015) articulated that internal control system is basic rules that are needed to assure that operation runs effectively and lessens risk. As part of performance review system, Morgan opined that the library management should look at such areas as physical security, environmental controls, protection against theft and mutilation, purchasing and contract administration, collecting revenue and even time keeping. Ainslie (2016) summarizes the definition of internal control system as system of procedures and cross-checking to prevent loss through theft, collusion; and minimizes likelihood of misappropriation of assets or misstatement of accounts; maximizes likelihood of detection of malfeasance, and does not prevent embezzlement but allows it to be discovered and identified respective perpetrators.

Gupta (2002) states that internal control is a kind of appraisal function established within an organization to assess and evaluate activities of an organization. The objective of internal control system is to assist members of the institution in the effective discharge of their responsibilities. According to Gupta, the design of internal control system is determined by management. It helps an organization accomplish its objectives by bringing a systematic and careful approach to enhance the evaluation and improvement of the effectiveness of risk management control and governance processes.

Standard Auditing Practices No. 6 (SAP) defines Internal control as the blueprint of an institution and all the policies and procedures designed by the management of an institution to assist in actualizing management objectives by ensuring orderly and efficient conduct of actions, including adherence to management policies, the safeguarding of properties, assets, prevention and discovery of fraud and error, prompt preparation of reliable financial records, the accuracy and accounting records.

Standard Auditing Practices No. 6 (SAP) describe internal control as the process of an institution and all the policies and procedures designed by the management of an institution to assist in actualizing management objectives by ensuring orderly and efficient conduct of actions, including compliance with management policies, safeguarding of company's assets, prevention

and discovery of fraud and unintended mistakes, timely processing of reliable financial records, the accuracy and accounting records.

International standard on auditing describes internal control system as all policies and procedures used by the organization for achieving management's objective of ensuring, as far as practicable, the orderly and efficient conduct of its services, including adherence to management policies, safeguarding of assets, prevention and detection of irregularities, accuracy of the accounting record and timely processing of reliable financial information. Internal control are the policies of an organization to safeguard and maintain accuracy and reliability of its accounting data, promote job efficiency, and encourage adherence to rules and regulation. Internal control system is veritable tool for managers of an organization to achieve organizational efficiency and operational effectiveness.

It could be seen that Internal control involves a whole system of control, including financial measures established by the management in order to affect the services of the enterprise, protection of assets and secure the accuracy of financial records. Ndibe and Okoye (1998) identify some controls in internal control system including check and verification of accounting and financial policies; procedures and regulations of poolicies; safeguarding and protection of assets; budgetary planning, control and procedures; and internal monitoring and reviews of entries.

It was observed that a good system of internal control will leads to effective service delivery and also in the university library, proper use of library resources and adequate documentation of library transactions. Internal control system is the term generally used to describe how management of an entity helps the organization meets its statutory and other organizational objectives. Internal control systems contribute to managerial effectiveness.

In a research conducted by Verschoor (2002), findings show that approximately three quarters of the 500 largest publicly held U.S. institutions voluntarily make a public assertion that it is the management's responsibilities to maintain an effective system of internal control. These management statements on internal control are contained in the institution's annual report from the patrons. Verschoor suggests that the strategies to execute management's internal control responsibilities include but not limited references to segregation of functions, programs of selection, training of personnel, the results of an internal auditing function. Barnabas and Iheonkhan (2012) suggest that there is need for the development of efficient internal control

system by the management of an organization to mitigate irregularities, misappropriations and poor staff performance in the organization.

In the university libraries, the top management and other librarians have some level of responsibilities in the internal control system of the university libraries to ensure that the libraries meet their objectives for which they are established. Barnabas and Iheonkhan (2012) opine that effective internal control will assist the library management and other librarians in performing their task well and that the management or administrators are responsibility to establish a virile internal control mechanism powerful and reliable to strengthen organizational performance either in terms of safeguarding the trust requited on them over their assets or expected services.

Adeniji (2012) states that organizations like libraries should have a plan of their organization, defining and allocating responsibilities and identifying lines of reporting for all aspects of the organization's operation, including controls. Segregation of duties is an internal control according to American Institute of Certified Public Accountants (2009) that ensures that individuals do not perform incompatible duties. It says that, "duties should be segregated such that the work of one individual provides a crosscheck on the work of another individual". Applying this in library system yields a better result. In the university library's cataloguing and classification tasks for example, such procedure ensures uniformity, consistency and accuracy.

Adeniji (2012) states that control involves the separation of those responsibilities or duties which will enable an individual to record and process a complete business transaction. When there is separation of duties, it reduces the risk of intentional manipulation, mistakes or error and increases the element of checking. Duties to be separated include those of authorization of access, execution of project and record in case of a computer based library, system maintenance, development and daily operation (p. 47-55).

From the foregoing, internal control is also concerned with the custody of assets involving procedures and security measures designed to ensure that access to assets is limited to authorized personnel. Physical controls involve security apparatus and limited access to programs and to restricted areas, including computer facilities. It also involves segregation and security of devices; authorized access to assets and records such as through the use of computer access codes, renumbered forms, and required signatures on documents for the removal or disposition of assets; periodic counting and comparison of actual assets in relation to accounting records;

physical counts and inspections of assets, reconciliation and user assessment of electronic-generated reports (American Institute of Certified Public accountants, 2009. p.72)

In the context of university library, internal control system relates to the safeguarding of library assets or resources through the application of relevant security surveillance, technical, mechanical, electronic and manual control to preserve the riches and wealth of knowledge repository in the library. This, however, implies that university library should maintain controls over its physical environment using procedure of check-in and check-out at the entrance and exit points of the library, applying other security measures of detecting crimes in the library such as theft of library materials, mutilating and vandalizing of library materials and properties and ensure that only legitimate users of the library are granted access into the library to use library resources.

Internal control involves authorization and approval of every transaction by responsible officers. This kind of control is considered a sine qua non before allocation of resources or transaction by the trusted respondent. In agreement, American Institute of Certified Public Accountants (2009) and Adeniji (2012) opine that authorization and approval of transaction should occur before commitment of resources. Another kind of internal control system is identified by Adeniji (2013) as personnel control which is a type of internal control that involves procedures to ensure that personnel have capabilities to commensurate with their responsibilities. Oziegbe (2013) made some recommendations on how to ensure effective internal control. His submissions are as follows: there should be a procedure for the development of highly motivated and smooth functioning of work force; there should be organizational policies over the management of human resources of the organization and also, there should be selection and training procedures, establishing wages and salaries, welfare and programmes. According to Adeniji (2013), a functional system depends on the competence of those operating it. From his point of view, the competence of the personnel involved is important features to be considered in setting up any control system.

Challenges Associated with Management Control System in University Libraries

Every institution including university libraries encounter some kinds of challenges with management control system either in the area of implementation, maintenance or compliance. These challenges are likely to affect job performance of librarians. It is therefore, imperative to

identify possible challenges to effective management control system in relation to job performance of librarians in the university libraries.

One of the challenges 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 has to some extent hindered 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. From the foregoing, 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 utilize 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 organization. These include:

1. 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.

2. 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.
3. Abuse of authority: This refers to misuse of authorization 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 victimize his subordinates.
4. 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.

5. 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 digitalization of library resources and services.

According to Adeniji (2012), management control is an essential management responsibility of any organization that is expected to achieve organizational objectives and effective job performance. He identifies challenges associated with management control system such as: abuse of responsibilities; fraud; management override control; human cleverness and ingenuity; potential human errors caused by stress of work-load, alcohol, carelessness, distraction, mistake of judgment and misunderstanding of instruction; poor remuneration system and poor working condition. American Institute of Certified Public Accountants (2009) attributes challenges to effective management control system to deliberate circumvention of controls whereby two or more people colluded and override management control; human errors in the design or use of automated system. Chukwu (2010) identified challenges to effective management control system including potential human error or unintended mistake; abuse or misuse of authority; override of management control by those in authority; alteration in conditions without changes in the control system to suit the organizational objectives and obsolete in the system.

Strategies for Enhancing Management Control System in University Libraries

As challenges to effective management control system in university libraries have been discussed earlier, 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 organization’s goal) and prepare the staff for the challenge of complex modern technology, which requires an integration of activities and persons of diverse and specialized 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 efficiency, is respected; and prepare the individual for a new, different and higher responsibility.

In support of librarians’ development and training, Rosenberg (1997) opines that every university library should train and develop different categories of librarians based on various kinds of specialization, knowledge and skills. This will include knowledge of the nature of documents and their role in collection building, skills in the organization of knowledge through cataloguing and classification, and ability to analyze and survey needs and disseminate information in response to inquiries as well as help information users’ source for their needs. She went further to say that the type of training most valued and most difficult to acquire is at the post-professional level. That computer expertise and IT knowledge and skills management, including self management and supervisory skills, user orientation including teaching methodology, are needed by library professionals. Such skills are required if library objectives are to be met. One of the ways the libraries can achieve this purpose is to embark on library staff development and training programme. With this on ground, implementation, maintenance and compliance of management control system would be realised.

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 authorization, 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.

Chukwu (2010) emphasizes 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; scrutinizing the job of junior officers or subordinates; authorization from a higher officials for a job to be performed; physical controls to ensure that a specified corrective measures are carried out especially where an established control breaks down. Wittington and Pany (2008) reinstated that management control system should maintain effective performance review; information processing control and segregation of duties to enhance and facilitate effective implementation. Chukwu (2010) opines that effective management control system is attainable when an institution adopts clear corporate objectives, plans, policies and defines the duties of the employee. He states further that management control system should be designed in such a way that access to assets is limited to the authorized personnel to avoid being misused, damaged and stolen. Other strategies adopted by Chukwu include that transactions must be authorized or approved by a responsible and appropriate official. For instance, over time must be authorized by an appropriate officer. Additionally, management control system should be designed to ensure that the personnel operating the system are competent, reliable, has integrity and adequately motivated to carry out the duties assigned to them. Activities carried out by all levels of personnel should be clearly laid down and communicated to the staff being supervised. When the above strategies are employed with acknowledgement and reward of librarians' exceptional job performance, it is believed that performance of librarians in their respective duties will improve significantly.

Review of Related Empirical Studies

This section covers review of empirical studies that are related to the current study. This has been discussed under the following headings: management control system practices; job performance evaluation; challenges associated with management control system in university libraries; and strategies for enhancing management control system for effective job performance.

Management Control System Practices

An empirical study was conducted by Jänkälä (2007) on management control system in the small business enterprises in Finland. The study was aimed at assessing small firms' use of management control system and to examine the function of management control system in small firms in a contingency theoretical framework. A survey research design was used for the study. The study involved total population of 183 managing directors who were all studied without sample.

Findings of the study showed that effective management team increases the use of management control system practices and information. It was also revealed that the use of advanced management control system leads to significant improvements in net sales. It recommends that there should be an improved management control system in order to maintain increased net sales.

Another survey was conducted by Kruis (2008) which focused on the management control system design and effectiveness. The purpose of the study was to examine which of the management control systems are effective and their characteristics. The study utilized survey research design with the total population of 16 respondents. No sample and sampling techniques were used for the study. Interview and questionnaire were used to generate data and were analyzed using mean and simple percentages. Findings of the study showed that Arm's length control is very essential for the control of activities. The study recommends that an effective management control system should be characterized by the use of market benchmarks and relatively high work autonomy.

Perhaps, Ozor (2015) carried out a survey on the effect of internal control system on management of organizational resources of manufacturing firms in Nigeria with the purpose of assessing the relationship between effective internal control system and efficient management of working capital in manufacturing firms in Nigeria. The descriptive survey method was used with the total population of 246 respondents. Data were collected using the questionnaire and

interview. The simple random sampling technique was used in selecting the respondents of the study. Chi-square, Pearson Product Moment Correlation Coefficient and the simple regression were methods used for data analysis. Findings revealed significant use of internal control in manufacturing firms.

Olioku (2010) carried out a study on compliance with management control system by Microfinance Banks in the North Central Nigeria for the purpose of examining the level of compliance with internal control system by Microfinance bank. Descriptive survey design was used. Population consists of 152 management officials of Microfinance banks. Simple random sampling used to select three states including Benue, Nasarawa and Plateau out of the six states in the North Central States of Nigeria. Questionnaire containing 45 items was used to elicit information from the respondents and were analyzed using mean and standard deviation. The findings revealed that employees in Microfinance Banks in the North Central States of Nigeria complied to internal control system. It was recommended that Microfinance Banks in the North Central States of Nigeria should be regularly encouraged to maintain compliance with the management control system.

Management of Academic Libraries: A Comparative Study of the University of the Western Cape Library, South Africa, and Dhaka University Library conducted by Chowdhury (2006) to examine how the managerial functions of controlling, planning, organizing and leading are applied in the administration of the two university libraries, employed the descriptive survey research design. The population of the study was 496, consisting of 50 library staff from Dhaka University Library and 10 library staff from University of the Western Cape Library as well as 310 library users from Dhaka University Library and 126 library users from University of the Western Cape Library respectively. With the exception of Dentistry, all the university faculties were represented in the student sample by using purposive sampling technique. The instruments used for collecting qualitative data were questionnaires; interviews, observation and documentary analysis, and these data were analyzed using discussion, interpretation and simple percentages. Findings of the study indicated that: the two libraries have the problem of inadequate financial support, which is the major cause amongst other weaknesses; both libraries studied still use a large percentage of non-professional staff and the library services lack personnel. In the light of these problems, the study recommended that the two university libraries under investigation can enhance service delivery through vigorous promotion of fund-raising

activities, improvement of salaries and allowances of the library staff, and speeding up and completion of the computerization of delivered services.

Moon, Gond, Grunic and Herzig (2011) conducted a study titled management control for sustainability strategy with the objective of assessing the uses and level of integration of management control systems and sustainability control systems in corporate organizations. Case study research design was used for the study. Multi stage sampling technique was used to select three corporate organizations. Data collected through interview and focus group interaction with senior management directors were analyzed using interpretative and comparative data-analysis. Findings revealed that the corporate organizations used a number of management control systems from strategic planning to financial and project management. It was recommended that improved management control system with respect to reward of staff should be utilized in order to achieve an improved job performance.

Another case study work was carried out by John and Ngoasong (2008) investigated budgetary and management control process in a manufacturing firm: case of Guinness Nigerian plc. The aim of the study was to assess the management control practice in Guinness Nigeria Plc. Case Study research design was used for the study. Data was collected through questionnaire and interview. Data collected from questionnaire was analyzed using means and percentages while data from interview was analyzed using content analysis. Findings revealed that enhances competitiveness which when attained, translates in high performance. It was recommended that management control system should be designed with the objective of the organization in mind.

Management Control System Challenges and Enhancement Strategies

The review of literature showed that there are challenges associated with the management control system in university libraries. However, Dutse (2011) carried out a study on the challenges of management of university libraries in the North Central Zone of Nigeria, with the purpose of examining the problems associated with the management of university libraries in relation to job performance and strategies for enhancement. The study used descriptive survey research design. The population of the study consisted of 51 library staff (32 librarians and 19 paraprofessional) drawn from the three selected universities. No sampling technique was adopted for the study. This might be because of the manageable number of the population. The study utilized questionnaire for data collection and analyzed the data using descriptive statistics

(simple percentages and mean score). The result of the study revealed that university libraries in north central zone of Nigeria has written collection development policy, clearly developed policy statement and goals for each section and a written job specification for every staff. The result also revealed that there are disciplinary measures to check staff behavior including regular supervision of staff performance. Nevertheless, it was discovered that the major problems encountered in the management of university libraries are inadequate funding and insufficient professional staff. To this end, the study made the following recommendations: university management should ensure the provision of adequate and decent library accommodation and facilities that would enhance proper storage of library collections and facilitate library services; adequate, qualified and competent library professionals and support staff should be employed to enable the libraries meet their service demands for their communities; adequate funds should be provided to the libraries to facilitate effective control system and library their services.

Similarly, Ngalla (2007) conducted a study with focus on management problems of university libraries in Cameroon. The study intended to examine the problems affecting smooth running of university libraries in Cameroon. Descriptive survey design was used and the population consists of 52 management officials of the university libraries. The instruments for data collection were questionnaire, interview schedule and observation checklist. The data collected were analyzed using mean, standard deviation and content analysis. On the other hand, t-test was used to test the hypothesis. Findings revealed that university libraries in Cameroon are faced with management challenges related to policy interference of the Vice Chancellor or his deputy in the management of the libraries. Other problems include poor funding, inadequate management control system and recruitment unqualified staff. The study recommends that university management should take proper measure to improve staff welfare. The study under review is related to the current study in the following areas: design, instruments and method for data analysis.

Furthermore, Abdullah (2009) carried out a study on challenges to human resource training and development activities in manufacturing firms in Malaysia. The objective of the study was to find out the challenges affecting management of human resource training and development activities in manufacturing firms in Malaysia. The study adopted descriptive survey research design. The population of the study includes 58 human resource managers in manufacturing firms. Purposive sampling technique was used in selecting appropriate individuals

with experience and in-depth knowledge of the human resource training and management function. Data was collected through interview and was analyzed interpretatively. Findings revealed that a majority of the manufacturing firms had human resources practitioners who lacked the requisite knowledge and skills to carry out the appropriate human resource development functions. Recommendation was that there is need to employ personnel with skills and knowledge of adequate human management and operation for effective control system. Both studies are related in the area of research design, similar instrument of data collection (interview) and analysis. The context of the two studies involved management control system for effective job performance.

Duru (2010) conducted a study on managing day-to-day employee performance in Nigerian Television Authority Enugu, to discover the best ways job performance of employees could be enhanced. The study adopted survey research design. The population of the study consists of 96 staff of the Nigeria Television Authority Enugu. Stratified random sampling was employed with questionnaire used as instrument for data collection. 96 copies of questionnaire were administered but 82 was returned and used for the study. Data collected were analyzed using percentages and chi-square. Result findings showed that effective management control system affects the performance of employees and their attitude to work. The study recommended that management should ensure they put in place good performance management system in their organization so as to enhance the performance of employees in that organization.

According to Ekene (2010) in a study on effective internal control in enhancing foundation for safe and sound operation in an organization (A case study of Colleges of Education in Enugu), which aimed at determining how internal control has helped to enhance operational efficiency and effectiveness of the staff in Colleges of Education in Enugu State utilized descriptive survey design with the population of 158 staff who were all studied without sampling. Data collected through structured interview and questionnaire and were analyzed using simple percentages, chi-square and interpretation method. The findings of the study showed that colleges of education under study had a well established organizational structure with flow of authority and responsibilities. It was also revealed that the institutions practice principles of segregation of duties to ensure that no officer starts a transaction and completes it without being verified. However, recommendations made were that more efforts should be made by the management to enlighten all the employees of all the controls that are in practice in the Colleges.

Obinna (2010) studied the impact of motivation on employee performance in organizations: A Case Study of Anambra motor manufacturing company Ltd, Enugu (2000-2008). The study was aimed at investigating whether motivation strategies and techniques used by Anambra motor manufacturing company management have significant impact on their employees' job performance. Descriptive survey design was adopted for the study. The population consists of 810 staff which constitutes 620 junior staff and 190 senior/management staff of Anambra motor manufacturing company. Simple random sampling technique was used to select 162 staff among others. Data collected with questionnaire and interview was analyzed using simple percentages and Chi-square (X^2). The major findings of the study were that motivation strategies and techniques used by Anambra motor manufacturing company have significant effect on the employees' job performance. It was recommended that management of Anambra motor manufacturing company management should be able to know when the employees' needs have changed in order to redesign motivational strategies that to suit those needs. It was also revealed that in order to make motivation exercise in the company effective, management should make arrangements to counter balance for different social and personal events that have direct effects or impact on the job performance of the employees.

Theoretical Framework

This section discusses two theories that are relevant to the study.

Goal-setting theory by Edwin Locke and Gary Latham (1990)

Goal-setting theory was propounded by Locke and Latham in 1990. The theory explains how motivation becomes an element of management control system that compels human action in specific work situations. A goal is a particular objective that a person plans to accomplish a particular time frame. Goals motivate the individual employee to perform more effectively by directing one's attention, energy, efforts and encourage consistency in developing goal-attainment strategies or action plans. They further stressed that goal setting enables employees remain resolute and focus on their assigned duties, meet deadlines and also make a positive impact on their job performance.

The most important findings and assumptions of the goal setting theory include that goal should be challenging, specific and clearly stated in the management control system as to give individual staff a sense of direction which will result to effective job performance. The theory

states that employees are often motivated by challenging goals; therefore goals must be challenging and clearly stated. Another assumption is that front-line manager or direct supervisor can play an important role in convincing employees of the relevance of goals especially if they have been involved in setting it and that when employees involved in goal setting, there is effective feedback. Goals are more attainable when employees are given feedback on their performance and where improvement is needed in their performance. This is also known as 'knowledge of score' according to Locke.

Goal-setting theory affirms that a goal of individual staff tailored to the goals of their organization leads to motivation for a better job performance. This is because the employees are driven by goals. When the objectives of an organization are not achieved, the organization resorts to goal setting to make them realizable. An effective management control system is an integral part of goal-setting that results to achieving effective job performance. The theory is important to this study as it lends itself to enhancement of job performance among employees. The objective of goal setting theory is to engage the skills, abilities, talents and knowledge of employees for actualization of organizational objectives. The same is applicable to the management control system for effective job performance among librarians in university libraries in south east Nigeria

Theory X and Y by Douglas McGregor 1960

Theory X and theory Y was propounded by Douglas McGregor in 1960. This theory attempts to portray two variant assumptions on human behavior with respect to job performance. Theory X is built on the assumptions that employees are naturally lazy, do not like to work but try to avoid it; and that since they do not like work, they must be forced to do it. It further states that because employees often like to avoid taking responsibilities but seek to be lead. It also states that most employees are self-centered, because of that, they place security above all. On the other hand, Theory Y is a set of assumptions which state that employees are not inherently lazy; that employees view work as being as natural as play and rest; that provided employees are motivated, they will be self-directing to the aims of the organization and exercise self-control; that employees can on average learn to accept, even seek responsibilities; that punishment are not the only mechanisms to make people work; that employees are imaginative, creative, and their ingenuity should be used to solve problems at work.

McGregor believed that managers usually attempt to motivate employees by one or two basic approaches of the theory. This theory is used in formulating effective management control system in university libraries that provides enabling environment for the release of librarians' potentials for effective job performance. The theory is also relevant to the study because in university libraries, there are mixtures of X and Y categories of librarians for which management control system is designed to accommodate without bias.

This theory dwells so much on management control system as it affects the job performance of all categories of librarian. With application of theory X and Y to management control system of university libraries in Nigeria; hopefully, performance of various categories of librarians would be well harnessed leading to effective and efficient service delivery.

Summary of the Literature Review and Conclusion

Related literature on management control system in university libraries were extensively reviewed in the course of this study. Various literatures were reviewed on the concepts of the following: university libraries, management control system, librarian and effective job performance. Literatures were also reviewed on internal control in university libraries, internal audit control of university libraries for effective job performance, performance management control in university libraries. The researcher reviewed literatures on the management control approach to effective job performance which include the following: performance appraisal approach, motivational approach, benchmarking approach, supervision approach, staff training/development approach and communication approach. However, challenges associated with management control system for effective job performance in university libraries and strategies for enhancing management control system approach for effective job performance in university libraries were thoroughly reviewed. The literature reviewed pointed out that management control system is the responsibility of the senior management of officers whereby in university library, university librarians and other professionals work hand in hand with management control system for improving the job performance of the librarian. From the literature reviewed, management control system do not only seek to checkmate any activities, projects or processes with the implementation of planned objectives but also seek to protect the company against any type of abuses or irregularities that might have been accumulated over the years.

In the light of the reviewed literature, there are challenges associated with utilizing management control system in university libraries, these include: inadequate staff training and development, poor communication system, inadequate infrastructure, inadequate funding, staff collusion, management overriding established control, abuse of authority, staff incompetence and alteration in the system. It was identified in the reviewed literature the strategies that could be used to mitigate challenges to effective management control system which include: adequate development and training; adequate finance, effective segregation of duties and supervisory control, clear definition of objective, etc. Theory on management control system for effective job performance was used to support the study which entered on goal getting and motivation. Theories used for this study are “Goal-setting theory and theory of X and Y.” Research evidence from the reviewed literature shows that there is existence of previous research works in the area of management control system in both private and public organizations. University libraries should adopt adequate management control system which will produce a reasonable assurance effect on service delivery.

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