Technical Skills Required by Heads for Management of Business Education Programme in Tertiary Institutions in Cross River State, Nigeria

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ABSTRACT

This study examined technical skills required by Heads for management of Business Education Programme in Tertiary Institutions in Cross River State, Nigeria. To achieve the purpose of the study, two research questions were raised and two hypotheses were formulated to guide the study. Literature was reviewed based on the variables of the study. The study adopted descriptive survey research design. The population of the study comprises 139 business educators including Heads of Department or Heads of Units in tertiary institutions in Cross River State, who were all involved in the study due to the manageable size of the population. A 16 item questionnaire titled "Technical Skills Required for Management of Business Education Programme Questionnaire" (TSRMBEQ) was used for data collection. The TSRMBEQ was validated by three (3) experts and .73 Cronbach Alpha Reliability Estimate was the overall reliability index for the instrument. 139 copies of the questionnaire were administered and 137 copies were successfully retrieved. The data collected were analysed using mean (X) and Standard Deviation (SD) to answer the research questions. Similarly, the null hypotheses were tested at 0.05 level of significance using independent t-test. The findings from data analysis showed that technical and financial management skills are required by Heads for management of Business Education Programme in tertiary institutions in Cross River State, Nigeria. While the test of hypotheses revealed that there is no significant difference in the mean rating of urban and rural based tertiary institutions' Heads of Department/Unit on the technical skills required for management of Business Education Programme in Tertiary Institutions. The study also revealed that there is no significant difference in the mean ratings of Business Education Heads of Department/Unit in Colleges of Education and Universities on the financial management skills required for management of Business Education Programme in Tertiary Institutions. Based on the findings of the study, it was recommended among others that Heads of Department or Unit should identify the training needs of staff in the various options in business education and implement a realistic training plan for all her staff. The implications indicate that these relevant skills, if reemphasized would help in the optimal management of business education programmes in tertiary institutions.

Keywords: Technical Skills, Management, Business Education Programme, Tertiary Institutions, Cross River State, Nigeria

Introduction

Business education is an aspect of general education concerned with the impartation of business orientation and knowledge for personal and national development. Amoor (2010), noted that business education plays a significant role in economic development by providing knowledge and skills to the learners, thereby, enabling them to adequately impart knowledge to others, and handle sophisticated office technologies and information systems. However, this may not be achieved if business education programme is ineffectively managed. Business Education as a discipline is taught at the tertiary level; this makes the Head of Department (HOD) or Head of Unit (HOU) of Business Education its manager.

Throughout history, human beings are either managing others or/are being managed. According to Nwite and Bernadette (2016), management is achieving tasks with the help of other people. It provides answers to the following questions: what is going to be done? and how is it going to be done? A manager is a person who plans, controls, organizes and leads an organization. He combines the available human and material resources so as to attain organizational goals. The manager's main tasks include, directing the resources in an efficient way and coordinating the program to achieve its set objectives (Nnedebum & Egboka, 2017). Head of Department (HOD) or Head of Unit (HOU) are the main actors that support the institution to achieve the goals of Business Education. The role of a Head in harnessing the human and material resources of the institution in achieving the goals of Business Education cannot be overemphasized. The purpose of management is to enable staff and students to work together with the Heads of Business Education as a team in order to achieve the desired goals and objectives of the programme (University of Sheffield, 2021). The Head of Department (HOD) or Head of Unit (HOU) is the person responsible for coordinating the activities of the Department/Unit, using resources at his disposal in such a way that the programme objectives are achieved. He is essentially an organizer and implementer of plans, policies and programmes meant for Business Education.

Trinity College, Dublin (2013), highlighted some of the functions performed by Heads to include planning, organizing, coordinating and directing. However, it has been observed that most Heads in the Universities or Colleges of Education offering Business Education, plan the programme activities and provide guidelines without inputs from their staff. Mukeshimana (2016) stated that some Head of Department (HOD) sometimes do not support their staff training and development. In addition, Oyedele, Chikwature and Mhandu (2016) stated that some Heads do not know how to source for funds externally to sustain the Unit/Department they are heading. They added that some Heads do not know how to manage the unit/department's financial stability. If these are not addressed, then the department may not be able to function effectively overtime. It is in line with this that the study examined technical skills required by Heads of Business Education Programme in tertiary institutions in Cross River State, Nigeria.

Ikediugwu (2016); Eniola (2016) attributed ineffective management of Heads to common managerial faults related to the selection, induction, motivation, mentoring, appraisal, and development of staff, which can cause serious future difficulties. However, the problem of ineffective management of Business Education Department/Unit by Heads is still on the increase. The success of a manager depends on his ability to discharge his managerial functions and make judicious use of relevant skills (Eniola, 2016). According to Craig and Valerie (2020), skills are competencies, capabilities and characteristics peculiar to a profession that may be gotten by Heads for knowledge development, expertise and other enviable characteristics as professionals. It was observed by Chemutai (2015) that there are no set

criteria enumerating the skills a person should possess to qualify for appointment as a Head of Department (HOD) or Head of Unit (HOU). Head of Department (HOD) or Head of Unit (HOU) have no formal training beyond that of the teaching staff. The regular upsurge of unrests in the department/unit puts the capability of the Head in this respect, in serious doubt. The day-to-day running of affairs in the department/unit falls squarely on the shoulders of the Head of Department (HOD) or Head of Unit (HOU).

In line with the above, there are various skills needed to manage an academic programme, among which are: management, technical, conceptual, human/interpersonal, technical, computer literacy, instructional supervision, financial management skills and so on (Robert, 2020; Lumby, 2013). This study focused on the following technical skills: technical and financial management skills. Technical skills can be referred to as skills, which a Head of Department/Unit possesses and uses to enhance the professional knowledge and attitudes of teachers so that they might, in turn, improve the learning of students. While the Heads may focus on the administrative roles (Kogoe, 2016), there is strong evidence that they play an important part in ensuring instructional quality, through staff training (Togneri, 2013). The Head of Department (HOD) or Head of Unit (HOU) is expected to improve the efficiency of its teacher, hence the need for possession of technical skills. Heads should be able to: identify training needs, set training objectives; organize set-up for training, training operations and evaluate the training. New employees may need some technical skills, depending on their level of experience. Existing employees also need technical skills to continually upgrade their skills.

Iheukwumere and Afianmagbon (2016) stated that the employer, who in this study are Heads of Department/Unit must identify training needs in advance to ensure change happens at a pace consistent with the capabilities and expectations of the workforce. Similarly, Dossett and Hulvershorn (2013) stated that the Head of Department/Unit must be versed to know the various training methods at his disposal. It could be off-the-job experience: for example, classroom activities, simulations; on-the-job experience: for example, coaching, job rotation; action learning - learning by experience solving real workplace problems; competency-based training - identifies skill strengths and areas where further training is required and the use of training technologies: for example, computer-based training (the computer becomes a vehicle for learning), multimedia training, web-based training (training via the Internet).

Reid and Barrington (2014); Summers (2014) submitted that the Heads/school managers should possess technical skills to be able to: set training goals, policies and plans; liaise with other staff about the contribution the training can and should make in improving performance; ensure that appropriate training activities are designed, developed, delivered and evaluated; acquire and develop training staff; establish effective lines of authority and communication within the training function; acquire and effectively using non-staff resources and monitor quality standards and control activities against the training plan. However, technical skills may differ based on the location where these institutions are located, be it urban or rural. Others believed that school location affects administrator's skills. The location of a school could be an urban or rural area. According to Funk and Wagnalls in Idialu (2013), urban areas are those thickly populated towns or cities with the basic amenities and facilities that make life comfortable, while rural areas are those places distinguished from towns and cities with little or no basic amenities or facilities. Akinfe, Olofinniyi and Fashiku (2012) asserted that Heads of Department in some rural areas performed better than their urban counterparts in terms of instructional supervision and financial management of the institution's resources. On the contrary, Reeves and Bylund (2015) do not see the relevance of school location whether urban or rural, to skills of Heads of Department. They asserted that there is no clear evidence that rural school Heads are inferior to urban school Heads though there may always be

differences in their exhibition of relevant skills irrespective of where the school is sited. Financial management skill is one of the key technical skills a manager needs to possess.

Financial management skills are those skills that enable Heads to plan, organize, direct and control the financial activities to ensure that the Unit/Department fully utilize its resources, gain profit and limit the losses to enhance achievement of its goals. Akinfolarin (2017) averred that lack of knowledge of financial management combined with the uncertainty of the academic environment often leads to serious problems regarding financial performances. Magak (2013) stated that the HOD/HOU is the chief accounting officer in the department/unit entrusted with the fiscal task of ensuring accountability and efficiency in the management of financial resource for the attainment of department/unit goals and objectives. Fatoki and Oni (2016) opined that financial management capability prevails when the Head has the knowledge and understanding of the basic processes involved in managing the Unit's accounts, the budgeting process and the systems and controls that are necessary to ensure that the Unit's monies are not misappropriated. Similarly, Olowo (2017) stated that the HOD/HOU in order to carry out his financial management responsibilities well, must be competent and skilled in planning, programming, budgeting, monitoring and evaluating financial and physical resources of the school. Most importantly, he must be competent in purchasing and requisitioning supplies and materials, accounting for unit funds, maintaining an inventory of unit property, supervising construction, maintaining a convenient system for accounting both funds received and disbursed within the fiscal year. All the above activities require that the Head should be skilled in them and if anyone is lacking, then, there becomes a need for improvement.

Kafele (2016) mentioned that in terms of financial matters, the Head should have various kinds of school accounts and records kept properly and should make the best use of funds for the benefit of learners in consultation with the appropriate structures. The Head sees to the day-to-day management of the Department/unit. The author added that that functions of the financial manager, such as the Head of Department/Unit, are: (1) to make sure that they adhere to correct procurement procedures which is fair and transparent (2) to put in place a system or structure that will coordinate the assessment of all big capital projects correctly, preceding a final decision that is made on the project; (3) to accept responsibility for the effective, well-organized reasonably priced and translucent use of the assets and funds of the of Department/Unit; and is also accountable to gather all money that is owed to or payable to the department; to stay away from unofficial, unbalanced, unrewarding and wasteful expenditure and losses resulting from illegal behaviour. However, financial management skills may differ based on institutional type, be it University or College of Education.

Departmental managers are the most important factor in making students beneficial for the society and the environment (Can, 2013). Head of Department (HOD) or Head of Unit (HOU) generally have a responsibility in departmental/unit management, external communications, community relations and instructional supervision and the extent to which these are effectively achieved may depend on their technical skills. Hence, the need to examine technical skills required by Heads for management of Business Education Programme in Tertiary Institutions in Cross River State. The findings of this study may be of benefits to the government, Heads of Department/Unit, students, society and future researchers.

Purpose of the Study

The study examined technical skills required by Heads for management of Business Education Programme in Tertiary Institutions in Cross River State, Nigeria. Specifically, the study sought to determine the:

1. Technical skills required by Heads of Department/Unit for management of Business Education Programme in Tertiary Institutions

2. Financial management skills required by Heads of Department/Unit for management of Business Education Programme in Tertiary Institutions

Research Questions

The following research questions guided the study:

- 1. What are the technical skills required by Heads of Department/Unit for management of Business Education Programme in Tertiary Institutions?
- 2. What are the financial management skills required by Heads of Department/Unit for management of Business Education Programme in Tertiary Institutions?

Hypotheses

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

- 1. There is no significant difference in the mean ratings of urban and rural based tertiary institutions' Heads of Department/Unit on the technical skills required for management of Business Education Programme in Tertiary Institutions
- 2. There is no significant difference in the mean ratings of Business Education Heads of Department/Unit in Colleges of Education and Universities on the financial management skills required for management of Business Education Programme in Tertiary Institutions.

Methodology

The researcher adopted a descriptive survey research design. The study was carried out in tertiary institutions in Cross River State, Nigeria. The population for the study comprises 139 business educators including Heads of Department or Heads of Units in tertiary institutions in Cross River State, which were 47 males and 92 females (2021 Records from the Office of the Heads of Department of the various institutions under study). The breakdown of the population distribution is presented in Table 1. Purposive and census techniques was adopted in this study such that every member of the population is involved in the study due to the manageable size. The instrument for data collection was a structured researcher-made questionnaire titled "Technical Skills Required for Management of Business Education Programme Questionnaire" (TSRMBEQ). Three experts (Two from Business Education and one in Measurement and Evaluation) validated the instrument. To ascertain the reliability of the instrument, a trial test was carried out using 31 business educators in Akwa Ibom State who were not part of the main study. The data collected were subjected to Cronbach Alpha Statistical Analysis, which yielded an overall reliability index of .94. The TSRMBEQ had a total of 16 items. 9 items elicit responses on technical skills and 7 items on financial management skills for management of business education programme with 4 response options of Very Highly Required (VHR), Highly Required (HR), Slightly Required (SR) and Not Required (NR). 139 copies of the TSRMBEQ were administered and 137 copies were correctly filled and returned giving rise to 99% return rate. After the data were collected, research questions were answered using mean and standard deviation and hypotheses was analysed using population t-test. All the hypotheses were tested at 0.05 level of significance with 135 degree of freedom.

Table 1.	Population	Distribution	by Education	Zones
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Table 1: Population Distribution by Education Zones							
Education zone	Name of institution	Business Educators	_				
Calabar	Unical	29					
	CRUTECH, Calabar	15					
	CRSCOE, Akamkpa	23					
	Arthur Jarvis University, Akpabuyo	11					
Ikom	Steady flow, COE	14					
Ogoja	FCE, Obudu	47					
	Total	139					

Source: Records from Head of Department Office in all tertiary institutions in the study area (2021).

Results

Research question one

What are the technical skills required by Heads of Department/Unit for management of Business Education Programme in Tertiary Institutions?

The data providing answers to the above research question are presented in Table 2

Table 2: Mean Ratings of Respondents on the Technical Skills required by Heads of Department/Unit for Management of Business Education

Tertiary Institutions (n=137) Programme in **Technical Skills for Management of Business** SD **Decision** S/No **Education Programme** 1 Identify the department's training needs 137 2.96 0.79 HR 2 Set training objectives for learning of skills in accounting 137 2.91 0.80 HR Set training objectives for learning of skills in 3 management skills 137 3.31 0.65 HR 4 Set training objectives for learning of skills in marketing skills 137 3.29 0.77 HR 5 Set training objectives for learning of office technology management skills 137 3.29 0.70 HR Ensure appropriate training activities are developed for 6 learning of various skills in general business courses 137 3.35 0.73 HR 7 Evaluate the training to know if it has achieved its objectives 137 3.47 0.62 HR Identify relevant education courses to be offered by the 137 3.51 0.64 HR 9 Identify general studies skills required by the students 137 3.53 0.65 HR **Grand Mean** 3.29 0.70 HR

Note: $\overline{\mathbf{X}}$ = Mean; $\mathbf{H}\mathbf{R}$ = Highly Required

The results displayed in Table 2 showed that all the nine items (1-9) obtained the mean scores above 2.50 which is the cut-off point. The grand mean of 3.29 revealed that Heads of Department/Unit agreed that all the items on technical skills are required for management of

Business Education Programme in Tertiary Institutions. The standard deviations for all the items are within the same range indicating that respondents are homogenous in their mean ratings.

Research question two

What are the financial management skills required by Heads of Department/Unit for management of Business Education Programme in Tertiary Institutions?

The data providing answers to the above research question are presented in Table 3.

Table 3: Mean Ratings of Respondents on the Financial Management Skills required by Programme Heads of Department/Unit for management of Business Education in Tertiary Institutions (n=137)

S/No	Financial Management Skills for Management of		$\overline{\mathbf{X}}$	SD	Decision		
	Business Education Programme						
10.	Identify how funds can be raised for the department/unit	137	2.55	0.98	HR		
11.	Strike a balance between holding excess cash or						
	insufficient cash	137	3.10	0.53	HR		
12.	Utilize appropriate capital investment techniques	137	2.88	0.61	HR		
13.	Establish the department/unit financial performance goals	137	2.64	1.01	HR		
14.	Manage the department/unit financial stability	137	3.40	0.55	HR		
15.	Prepare the income and expenditure statement for the						
	department	137	3.39	0.55	HR		
16.	Prepare the statement of financial position at the end of						
	the year to know the Department cashflow	137	3.42	0.52	HR		
	Grand Mean 3.05 0.68 HR						

Note: $\overline{\mathbf{X}}$ = Mean; $\mathbf{H}\mathbf{R}$ = High Influence

From the results displayed in Table 3, the grand mean of 3.05 revealed that Heads of Department/Unit agreed that all the financial management skills are highly required for management of Business Education Programme. All the items, 38 to 44 obtained the mean scores between 2.55 and 3.42 which are above the cut-off point of 2.50. This indicates that Heads of Department/Unit agreed that all items on financial management skills are highly required for management of Business Education Programme in Tertiary Institutions. The standard deviations for all the items are within the same range indicating that respondents are homogenous in their mean ratings.

Hypothesis one

There is no significant difference in the mean ratings of urban and rural based tertiary institutions' Heads of Department/Unit on the technical skills required for management of Business Education Programme in Tertiary Institutions.

The data providing answers to the above research question are presented in Table 4

Table 4: Independent t-test of Mean Ratings of Responses of Urban and Rural Based

Tertiary Institutions' Heads of Department/Unit on the Technical Skills required for Management of Business Education Programme in Tertiary Institutions

(n=137)

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Items	Category of	N	$\overline{\mathbf{X}}$	SD	df	t-cal	Alpha	p-val.	Decision
	Respondents								
1.	Urban	126	3.16	.774	135	468	0.05	.640	NS
	Rural	11	3.27	.786					
2.	Urban	126	3.12	.711	135	-1.098	0.05	.274	NS
	Rural	11	3.36	.674					
3.	Urban	126	3.10	.798	135	676	0.05	.500	NS
	Rural	11	3.27	.786					
4.	Urban	126	3.06	.783	135	882	0.05	.379	NS
	Rural	11	3.27	.786					
5.	Urban	126	2.98	.867	135	-1.066	0.05	.288	NS
	Rural	11	3.27	.786					
6.	Urban	126	3.02	.858	135	614	0.05	.540	NS
	Rural	11	3.18	.874					
7.	Urban	126	3.07	.771	135	1.788	0.05	.076	NS
	Rural	11	2.64	.809					
	Urban	126	29.62	4.120	135	083	0.05	.934	NS
	Rural	11	29.73	4.563					

Note: Level of Sig. = 0.05; NS = Not Significant; S = Significant

The result of the t-test analyses presented in Table 4 above indicated that there is no significant difference in the mean ratings of urban and rural based tertiary institutions' Heads of Department/Unit on the technical skills required for management of Business Education Programme in Tertiary Institutions. This is because data in Table 4 showed that the p-val of 0.934 is greater than 0.05. Since the p-values for all items is greater than p (.05), this implies that the null hypothesis that stated that there is no significant difference in the mean ratings of urban and rural based tertiary institutions' Heads of Department/Unit on the technical skills required for management of Business Education Programme in Tertiary Institutions is retained.

Hypothesis two

There is no significant difference in the mean ratings of Business Education Heads of Department/Unit in Colleges of Education and Universities on the financial management skills required for management of Business Education Programme in Tertiary Institutions

Table 5: Independent t-test of Mean ratings of Responses of Business Education
Heads of Department/Unit in Colleges of Education and Universities on the
Management Skills required for Management of Business

Education Programme in Tertiary Institutions (n=137)

Education Programme in Tertiary Institutions (n=137)									
Items	Category of	N	$\overline{\mathbf{X}}$	SD	df	t-cal	Alpha	p-val.	Dec.
	Respondents								
8.	Staff in Colleges of Education	82	2.57	.917	135	.372	0.05	.710	NS
	Staff in University	55	2.51	1.086					
9.	Staff in Colleges of Education	82	3.18	.448	135	2.197	0.05	.030	S
	Staff in University	55	2.98	.623					
10.	Staff in Colleges of Education	82	2.95	.542	135	1.610	0.05	.110	NS
	Staff in University	55	2.78	.686					
11.	Staff in Colleges of Education	82	2.35	.973	135	.251	0.05	.802	NS
	Staff in University	55	2.31	1.086					
12.	Staff in Colleges of Education	82	3.37	.533	135	927	0.05	.355	NS
	Staff in University	55	3.45	.571					
13.	Staff in Colleges of Education	82	3.32	.564	135	-1.844	0.05	.067	NS
	Staff in University	55	3.49	.505					
14.	Staff in Colleges of Education	82	3.39	.539	135	703	0.05	.483	NS
	Staff in University	55	3.45	.503					
	Staff in Colleges of Education	82	21.13	2.361	135	.367	0.05	.971	NS
	Staff in University	55	20.98	2.415					

Note: Level of Sig. = 0.05; NS = Not Significant; S = Significant

The result of the t-test analyses presented in Table 5 above indicated that there is no significant difference in the mean ratings of Business Education Heads of Department/Unit in Colleges of Education and Universities on the financial management skills required for management of Business Education Programme in Tertiary Institutions. This is because data in Table 5 showed that the p-val of 0.971 is greater than 0.05. Only item 39 had a p-value of .030, which is less than 0.05 level of significance, which makes it significant. However, the p-values for all other items is greater than p (.05), this implies that the null hypothesis that stated that there is no significant difference in the mean ratings of Business Education Heads of Department/Unit in Colleges of Education and Universities on the financial management skills required for management of Business Education Programme in Tertiary Institutions is retained.

Discussion of findings

Technical skills Required for Management of Business Education Programme

Based on the data analysed on the technical skills required for management of Business Education Programme in tertiary institutions, the responses of the respondents indicated that all the items on the technical skills were Highly Required (HR) for management of Business Education Programme in tertiary institutions. Also, the findings on the hypothesis tested showed that there is no significant difference in the mean ratings of urban and rural based tertiary institutions' Heads of Department/Unit on the technical skills required for management of Business Education Programme in Tertiary Institutions. The result is so because technical skills is aimed at improving employees' skills and abilities; it is necessary for both personal and organizational growth. New employees may need some technical skills, depending on their level of experience. Existing employees also need technical skills to continually upgrade their skills.

The finding is supported by Iheukwumere and Afianmagbon (2016), who stated that the employer, who in this study are Heads of Department/Unit must identify training needs in advance to ensure change happens at a pace consistent with the capabilities and expectations of the workforce. In line with the finding, Dossett and Hulvershorn (2013) stated that the Head of Department/Unit must be versed to know the various training methods at his disposal. It could be off-the-job experience: for example, classroom activities, simulations; on-the-job experience: for example, coaching, job rotation; action learning - learning by experience solving real workplace problems; competency-based training - identifies skill strengths and areas where further training is required and the use of training technologies: for example, computer-based training (the computer becomes a vehicle for learning), multimedia training, web-based training (training via the Internet). In consonance with the finding, Reid and Barrington (2014); Summers (2014) submitted that the Heads/school managers should possess technical skills to be able to: set training goals, policies and plans; liaise with other staff about the contribution the training can and should make in improving performance; ensure that appropriate training activities are designed, developed, delivered and evaluated; acquire and develop training staff; establish effective lines of authority and communication within the training function; acquire and effectively using non-staff resources and monitor quality standards and control activities against the training plan.

Financial Management Skills Required for Management of Business Education Programme

The finding of this study regarding the second research question showed financial management skills required for management of Business Education Programme in tertiary institutions, the responses of the respondents indicated that all the items on the financial management skills were Highly Required (HR) for management of Business Education Programme in tertiary institutions. The findings on the hypothesis tested showed that there is no significant difference in the mean ratings of Business Education Heads of Department/Unit in Colleges of Education and Universities on the financial management skills required for management of Business Education Programme in Tertiary Institutions. The head of department/unit, who is the administrator, performs the tasks of financial manager in the educational sector. The finding agrees with Magak's (2013) position that the HOD/HOU is the chief accounting officer in the department/unit entrusted with the fiscal task of ensuring accountability and efficiency in the management of financial resource for the attainment of department/unit goals and objectives. The finding is supported by Fatoki and Oni (2016) who opined that financial management capability prevails when the Head has the knowledge and understanding of the basic processes involved in managing the Unit's accounts, the budgeting

process and the systems and controls that are necessary to ensure that the Unit's monies are not misappropriated. In line with the finding, Olowo (2017) stated that the HOD/HOU in order to carry out his financial management responsibilities well, must be competent and skilled in planning, programming, budgeting, monitoring and evaluating financial and physical resources of the school. Most importantly, he must be competent in purchasing and requisitioning supplies and materials, accounting for unit funds, maintaining an inventory of unit property, supervising construction, maintaining a convenient system for accounting both funds received and disbursed within the fiscal year. All the above activities require that the Head should be skilled in them and if anyone is lacking, then, there becomes a need for improvement.

Conclusion

Based on the findings of the study, it was concluded that technical and financial management skills are required by Heads of Department/Unit for management of Business Education Programme in tertiary institutions in Cross River State, Nigeria. On the findings based on hypotheses tested, it was concluded that there is no significant difference in the mean ratings of urban and rural based tertiary institutions' Heads of Department/Unit on the technical skills required for management of Business Education Programme in Tertiary Institutions. The study also revealed that there is no significant difference in the mean ratings of Business Education Heads of Department/Unit in Colleges of Education and Universities on the financial management skills required for management of Business Education Programme in Tertiary Institutions.

Recommendations

Based on the findings of the study, the researcher recommended that:

- 1. Heads of Department or Unit should identify the training needs of staff in the various options in business education and implement a realistic training plan for all her staff
- 2. School management should put measures in place to ensure that all Heads of Department/Unit are accountable for the resources allocated to them, this would prompt them to utilize all income maximally and expend with wisdom for the good of the Department/Unit.

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