

Administrative Control and Employee Job Satisfaction: Empirical Evidence from Parastatals in Rivers State

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Abstract

The study examined the impact of administrative control on employee job satisfaction in Rivers State-owned Parastatals between 1999-2017. Four research questions and four hypotheses were formulated to aid the attainment of this objective. Administrative control was measured by environmental control, risk assessment, activity control and information control. A survey research design was adopted. The target population of this study was employees working in the 5 selected Parastatals in Rivers State. The sample size for the study which was arrived at with the use of Taro Yamane's formula was three hundred and eighty six (386). Descriptive statistics and spearman rank correlation coefficient were used to determine the relationship between the administrative control and employee job performance. Findings of the study revealed that there is significant relationship between environmental control and employee job satisfaction at a correlation coefficient of 0.560. There is significant relationship between risk assessment and employee job satisfaction at a correlation coefficient of 0.715. That there is significant relationship between activity control and employee job satisfaction at a correlation coefficient of 0.471, that there is significant relationship between information control and employee job satisfactions at a correlation coefficient of 0.506. The study concludes that administrative control has positive and significant relationship with employee job satisfaction in the selected parastatals in Rivers State and thus recommended that Directors of the parastatals should look into investing more on the control of the environment with the view of improving it. Directors and employees should be able to identify and analyse the related risks associated with the identification of the objectives set in the long-term performance plans and the policies; and Directors and employees should establish sets of policies and procedures that will enhance activity control.

Keywords: *Administrative Control, Employee Job Satisfaction, Parastatals, Rivers State.*

INTRODUCTION

Nigerian economy is broadly divided into the private and public sectors. The public sector is empowered by relevant laws such as the constitution to undertake certain functions in the society. The public sector is essentially created by the Nigerian constitution which defines the rules, the powers, the duties, the boundaries and the interrelationships of the separate levels of government and their agencies. In Nigeria, public sector operations include federal government, the state and the local government authorities as well as government agencies' (Mohamed and Farooq 2018, p.20). The public sector plays a crucial role in socio-economic development as it is responsible for

the development of infrastructure and the provision of basic services to the people, with people of a country having the same right to access all of the amenities provided, by it, whether they are rich or poor (Mohamed and Farooq 2018, p84).

Public sector activities are conducted through ministries, extra-ministerial departments, local councils and parastatals. While the ministerial departments, local councils are organized through the civil service rules with civil servants as workers, the parastatals are run either as corporations, authorities, boards, councils and limited liability companies in which the government has either full or majority of controlling interest (Ugwoke, 2015, p 46). The management of people at work is an integral part of the management process. To understand the critical importance of people in the public sector is to recognize that the human element and the civil service are synonymous. Any well-managed government establishment usually sees an average worker as the root source of quality services and productivity that justify government intervention in economic activities as advocated by the welfare economists. Such government agency does not look to capital investment, but to employees, as the fundamental source of improvement. Directors in government agencies are to ensure that there is a spirit of co-operation to the degree which it achieves sense of commitment and satisfaction within the sphere of the influence.

The opinion that job satisfaction matters in determining employees productivity can be traced to the behavioural scientist such as the Hawthorne plant experiment by Elton Mayo and Recthsberger in 1933 on the influence of social attitude and relationship of work group on performance and the motivation theories that can affect human actions. Providing an enabling work environment for employee satisfaction is a component of corporate policies of the organization. Employee job satisfaction is the function of many factors within the work environments.

Conceptually, job satisfaction refers to positive emotional state resulting from the pleasure a worker derives from the job (Spector, 1997, p 90), and as the effective and cognitive attitudes held by an employee about various aspect of their work (Mercer, 1997, p 108) while employee productivity is a job related activities expected of employee and how these activities were executed (Dugguh, 2008). Employee's productivity can also be measured in unit term as the input-output relationship of an employee.

Administrative control can be judged as effective if the entity's operations objectives are being achieved and regulations are being complied with. Administrative control is sets of control functions required to achieve set goals. It includes environmental control, risk control, activity control and information control. While administrative control is a process, its effectiveness is a state or condition of the process at a point of time. Accordingly, the effective functioning of components of administrative control provides a reasonable assurance regarding achievement of one or more of the stated categories of objectives to ensure high levels of employee job satisfaction (Jalal, 2016, p.14). Criteria for effective administrative control and success of the entire organization efficiency and effectiveness of operations have been taken to mean efficiencies and effective use of its resources including personnel, accurate information for decision making and safeguarding of assets and records (Aren and Lwebbecke 1994, p.84). Wells (2011, p. 14) recognized that administrative control can enhance the job satisfaction and enhance productivity.

It is therefore imperative to examine administrative control mechanisms and employee job performance.

Theoretically, scholars in the field of administration overtime have attempted to explain the relationship between the two organizational factors. The two factor theory by Herzberg (1959) explained satisfaction and motivation in the organization, the affective event theory by Harward M. Weiss and Russell Cropanzano explained how emotion and moods can influence job satisfaction that motivate employee performance (Thompson and Phua, 2001, p 78). The equity theory shows how employee's perceived fairness regard to social relationship can satisfy employee or greater performance. Factors that determine employee job satisfaction have well been documented in literature, however, significant proportion of the studies focused on the private sector. There are limited studies of citable significant on the factors that determine employee job satisfaction in the public sector; therefore this study examined administrative control and employee job satisfaction in Rivers State owned parastatals.

From the above, we formulate the following research questions and null hypotheses:

To what extent does control of environment affect employee job satisfaction in selected parastatals in Rivers State?

To what extent does control of risk assessment affect employee job satisfaction in selected parastatals in Rivers State?

To what extent does activity control affect employee job satisfaction in selected parastatals in Rivers State?

To what extent does information control affect employee job satisfaction in selected parastatals in Rivers State?

Formulated null hypotheses:

Control of environment does not significantly relate to employee job satisfaction in selected parastatals in Rivers State.

Risk assessment does not significantly relate to employee job satisfaction in selected parastatals in Rivers State.

Activity control does not significantly relate to employee job satisfaction in selected parastatals in Rivers State.

Information control does not significantly relate to employee job satisfaction in selected parastatals in Rivers State

LITERATURE REVIEW

Administrative Control

Administrative control includes the organizational chart, methods and procedures that specialize in productivity sufficiency and commitment to policies and set administrative decisions (Muhammad, 2012, p.78). These procedures are linked indirectly with the financial aspects, accounting records; this control involves the study of time and movement, the use of statistical methods and preparation of personnel training programmes and quality control (Nour Al-Din, 2016, p.65).

It includes the necessary procedures to ensure that the company's property, human and material resources are used efficiently and effectively thereby helping to achieve goals in the lowest possible cost, reduce the waste and misuse of these resources, and to verify the extent of commitment of the company and all its employees to apply policies, laws and regulations related to the statutes of the company and domestic legislations governing its operations and activities (Nazmi, Al-Azab, 2012, p.89). This is achieved by working on the precise and clear definition of the main objectives to be achieved at the general level of the company, in addition to the sub-goals that should be achieved by the different departments within the organization, in order to achieve the overall objectives, and to match the objectives to be achieved with the company's capabilities, and work periodically by a mechanism involving all aspects of the company's own activity through conducting studies and estimated budgets included that will contribute to identify deviations and their causes and take appropriate solutions.

Control of Environment

The general attitude of directors, management, and their awareness and actions related to the internal control system and its importance for the entity (Badara & Saidin 2013, p.22), it includes what is considered by the board of directors as control procedures to enhance their ability to face with risks and ensure its effectiveness in achieving their specific goals (Frazer 2012, p.84).

The control environment is considered as the tone at the top of an organization, influencing the control consciousness of its employees. Beneish & Lee (2008, p. 84), defines the control environment as the tone of an organization and the way it operates. He further says that it concerns the establishment of an atmosphere in which people can conduct their activities and carry out their control responsibilities effectively. The control environment is the foundational context within which the other aspects of internal control operate (Konrath 1999, p. 67). The philosophy and management style, organizational structure, methods of imposing control, assignment of authority and responsibility are all key aspects of the control environment (Jones 2007, p. 91).

COSO (2004, p. 24) looked at the ethical environment of an organization to encompass aspects of upper management's tone in achieving organizational objectives, their value judgments and management styles. COSO argued this component is the foundation for all other components of internal control, providing both discipline and structure to the organization. Ethical business practices, management philosophy and a sense of business integrity all play key parts in the control environment component. The control environment represents the control atmosphere for the entity and is the foundation for the other components (Nicolaisen 2004, p. 90)

Control Activity

They are asset of policies and procedures established by the organization management and they include all methods, procedures and policies that give appropriate and reasonable assurance that the target goal has been achieved of the administrative control system, and that the proper methods and procedures have been taken to overcome and face potential risks that the company could face (Frazer 2012, p.88; Njeri 2014, p.36).

Control activities are the policies and procedures that assist in ensuring that management directives are successfully implemented. They provide the means to address the various risks that may hinder the achievement of the organization's objectives. In essence, control activities are established in response to perceived risks. Junner (1993, p.27) described control activities as policies and procedures that help ensure that management directives are carried out. They help ensure that necessary activities are taken to address risks to achievements of the entity's objectives. Control activities occur throughout the organization at all levels and all functions. Control activities include range of activities; authorization, verifications, reconciliations, reviews of operating performance security of assets and segregation of duties (Ernst & Yong, 1995, p. 29). The American Institute of Certified Public Accountants, in Statement on Auditing Standards number 55 (SAS 55), also defined control activity as policy and procedure to ensure that every activity taken based on the consideration to minimize the risk faced by the entity. Accordingly, the statement described the elements of control activities as Proper authorization of transactions Design and use of adequate documents and records to help ensure the proper recording of transactions and events Purchase orders to ensure that you received what you ordered and you only pay for what you received.

Information and Communication Control

Knechel (2002, p. 87) noted that information and communication element represents a link that connects the internal control systemically sections, activities and processes in an organization. The efficiency, effectiveness and quality of the administrative control system in achieving its objectives depend on the quality and effectiveness of the information system available in the company (Al-Shatrat, 2015. p. 55; Al-Jard, 2013. p.86).

In a good organization, information system is essential to guide its operation process. Information systems produce reports, containing operational financial and compliance related information that makes it possible to run and administrative control of an organization (COSO 1992 p.81). It consists of administrative control information system to ensure that the administrative control process is valid and reliable. The Standards for Internal Control (GAO 1999, p.51) requires that Information is recorded and communicated to management and others within the entity who need it and in a form and within a time frame that enables them to carry out their internal control and other responsibilities.

Effective communications occur in a broad sense with information flowing down, across, and up the organization. Information flow is essential to effecting control, information about an organization's plan, control environment, risks, control activities and performance must be communicated up, and access an organization (Ruttrman Working Group 1994, p.44). Reliable and relevant information flow both internal and external sources must be identified, captured,

processed and communicated to the people who need it in a form and time frame that is useful (Chambers, 1995. p.111). Management ensures there are adequate means of communicating with, and obtaining information from, external stakeholders that may have a significant impact on the agency achieving its goals (Guy 1999, p.88). According to (Guy 1999 p.89), effective information technology management is critical to achieving useful, reliable, and continuous recording and communication of information.

Employee Job Satisfaction

Job satisfaction can be defined as psychological state of how an individual feels towards work, in other words, it is people's feelings and attitudes about variety of intrinsic and extrinsic elements towards jobs and the organizations they perform their jobs in. The elements of job satisfaction are related to pay, promotion, benefits, work nature, supervision, and relationship with colleagues (Mosadeghrad 2003, p.28). Employee's satisfaction is considered as all-around module of an organization's human resource strategies. According to Simatwa (2011, p.41), Job satisfaction means a function which is positively related to the degree to which one's personal needs are fulfilled in the job situation. Kuria (2011, p.11), argued that employees are the most satisfied and highly productive when their job offers them security from economic strain, recognition of their effort, clean policy of grievances, opportunity to contribute ideas and suggestions, participation in decision making and managing the affairs, clean definitions of duties and responsibilities and opportunities for promotion, fringe benefits, sound payment structure, incentive plans and profit sharing activities, health and safety measures, social security, compensation, communication, communication system and finally, atmosphere of mutual trust and respect.

Job satisfaction means pleasurable emotional state of feeling that comes from performance of work (Simatwa 2011, p. 46).It commences with the recruiting of right people and continues with practicing programmes to keep them engaged and committed to the organization (Freyermuth 2004, p.77).Suntherland (2004, p.18), contends that companies with high quality human capital perform better in marketplace, and deliver higher and more consistent returns to shareholders, than companies with mediocre workers. Sustainable competitive advantage requires satisfaction of employees for retention to the knowledge base of an organization. This knowledge is often tacit and hard to transmit between employees. Competitive companies worldwide rely on their employees to provide innovative, advantageous and original solutions to problems the company may have.

Employees are deemed to be part of the intangible assets of an organization. They are a precious commodity that forms a significant part of an organization's value. Employee job satisfaction is supremely important in an organization because it is what productivity depends on. If employees are satisfied they would produce superior quality performance in optimal time and lead to growing profits. Satisfied employees are also more likely to be creative and innovative and come up with breakthroughs that allow a company to grow and change positively with time and changing market conditions. Employee satisfactions is becoming more challenging for companies including those in the telecommunication industry due to a number of factors such as availability of the right talent in some fields, manager-employee relations, competition, differences in the level of employer-employee expectations, the high cost associated with hiring new talents, among others.

Theoretical Framework

Transformational Leadership Theory

Base (1981, p.84) described transformational leadership as being comprised of four elements: inspirational motivation, idealized influence, individualized consideration, and intellectual stimulation. Burn (1995, p.124) argued that transformational leadership impacts both individuals and groups. At the individual level, transformational leadership enhances employee satisfaction, commitment, motivation, performance, and empowerment (Dvir, Eden, Avolio, & Shamir 2002, p.51). Organizations which chose to implement transformational leadership can have followers that can be continuously developed to higher levels of motivation, morality, and empowerment. Of course, all organizations can use varying methods of leadership and obtain motivation within the workplace but these mentioned studies illustrate the value of transformational leadership. There is evidence illustrating a positive correlation between performance and transformational leadership. Scholars have indicated these correlations are stronger in respect to transformational leadership versus transactional leadership (Lowe 1996, p.71).

At the group level, transformational leadership enhances collective efficacy (Walumba, Wang, Lawler, & Shi, 2004, p.78), as well as personal identification with leaders and social identification with the work unit (Kark, Shamir, & Chen, 2003,p.). Individuals will act differently according to what they believe or how they perceive their supervisors. The scholars articulate how much effort they put into it and their staying power when collective efforts fail to product results. Thus, it is possible that employees with lower efficacy are likely to call in sick rather than face another day of frustration on a job they feel unable to perform. Similar to any leadership theory within an organization, the theory can lead to opportunities for success or failure depending on how employees and employers respond. Thus, scholars have brought forth evidence of the effectiveness of transformational leadership within organizations. Base (1981, p.28) discussed transformational leadership and its relationship with other theories, including servant leadership. In this work, servant leadership was described as having a number of parallels with transformational leadership (vision, influence, credibility, trust, and service), but it moved beyond transformational leadership with its alignment of leaders and followers motives.

By the 1970s it was clear that leadership theory development had undergone a fundamental shift in focus from the significance of the leader to the consideration of the involvement of the follower in facilitating organizational effectiveness. The shift from leader-focused theory to the development of a follower-focused transformational leadership theory recognized this actuality. Burns (1978, p.99) offered his definition of transforming leadership when he wrote that, “The Transforming Leader recognizes and exploits an existing need or demand of a potential follower. Yukl (2002, p.48) defined transforming leadership as an approach by leaders who appealed to the morality and consciousness of followers to conform to ethical issues and collectively reform the organization, Base (1990, p.47) contrasted transformational leadership with transactional leadership, stating that transactional leaders influence followers’ behaviour through exchange of rewards for compliance and cooperation. Northouse (2007, p.126) suggested that one of the strengths of transformational leadership was the focus on follower needs, values, and morale.

Its strengths notwithstanding, transformational leadership is not without criticism. Gibson & Pason (2003, p.14) contended that transformational leadership and similar theories that fail to emphasize

the skills and attitudes of followers could result in leadership manipulation and unethical practices. With the development of transformational leadership, the evolution of leadership inquiry continued to move away from earlier consideration of leader traits and actions.

Empirical Review

Ronald & Huefher (2011, p.71) evaluated administrative control weaknesses in local government. Towns, and villages account for more than 1,400 municipal government entities in New York State constituted in the study. The study focused on the internal control issues identified in an extensive, ongoing series of audits of towns and villages undertaken by the New York State Comptroller's Office. All towns and villages audit reports issued by the office were examined. These general internal control audits were used to identify towns and villages with internal control weaknesses.

Twycross & Shields (2004, p.66) investigated if the existing internal control in public enterprises in Ethiopia was contributing to accounting fraud. The survey instruments on 11 major public enterprises in Addis Ababa were conducted using self-administered questionnaires to auditors and accountants. Frauds were represented as any violation of principles, manipulation of sales, expenses or inventories. The result indicated that the respondents believed the existed internal controls were sufficient to keep possibility of accounting fraud to reasonably low level. Even though the internal control would detect accounting fraud, respondents require codes of conduct and employees' training as additional tools to detect fraud events.

Kellis & Ran (2013, p.55) found government leaders should focus on distributed, transformational, and authentic leadership theories in order to retain a highly skilled knowledge-based professional workforce. The study found that shared knowledge improves morale and satisfaction and increased satisfaction is linked to lower absenteeism and turnover. The tenets of this article apply directly to the development of leadership skills within the public sector and how those skills can improve job satisfaction for governmental agencies. Transformational leadership is associated with higher levels of public service motivation and commitment to organizational purpose, both of which contribute to increased job satisfaction.

Bakotica (2016, p.46) demonstrated job satisfaction is complex and in any given situation multitude of factors will contribute to an individual employee's satisfaction level. Further, her research demonstrated the intensity level of satisfaction and the influences on satisfaction need to be taken into account.

Dalal Baysinger, Brummel & LeBreton (2012, p.71) studied the impact of trait and found that it affects an employee's job satisfaction. They argued that equally important to external factors are an employee's internal traits he/she brings to the employment situation. If an employee is generally content or not content with various other situations in his/her life, then he/she will generally be content or not content with the work situation as well.

Haile (2015, p.22) studied job satisfaction in order to document statistically significant influences and noted the following as having higher links to job satisfaction: age (over 50); gender (female); working for a private company; maintaining a skill match to the position; lower levels of education; and working above 48 hours per week (indicating intrinsic motivation). Equally important, Haile (2012 p.55) noted lower levels were also associated with having dependents other than one's own children, having a disability, and probably unobserved differences (noted as unobserved heterogeneity).

Jacobson (2011, p.44) in surveying two large federal agencies, noted job satisfaction and performance are inexorably linked and it is important for researchers to view public service motivation as its own research field. Kellis & Ran (2013, p.44) after reviewing data from 400,000 federal employees, noted researchers should develop modern leadership principles for public servants due to the consequences of failure within federal agencies and the need for transformational and distributed leadership. Van Velsoret (2016 p.66), in surveying 16,000 federal employees, noted these employees rated leadership importance as the number one skill for managers (out of 16) yet rated managers' effectiveness with leadership skills at 15 out of 16. These authors demonstrated through extensive federal research the role job satisfaction plays and the importance managers have in influencing job satisfaction.

Taylor (2004, p.106) concluded that the dramatic difference in higher rates of job satisfaction for employees in small companies relative to large companies could be attributed to the extent of workplace learning opportunities available in small companies. Way (2002, p.118) claims that if employees feel they are not learning and growing, they feel they are not remaining competitive with their industry peers for promotion opportunities and career advancement. Once employees feel they are no longer growing, they begin to look externally for new job opportunities.

Harpur (2002, p.16) contended that organizational commitment is an environment created by a company, a set of values it subscribes to, and the ability of employees to identify with and be loyal to the company. He asserts that by instilling a sense of organizational commitment, trust and loyalty increase, and in turn increase job satisfaction and motivation. Wright (2007, p.351), found that individuals with low organizational commitment are just waiting for a good opportunity to leave their jobs.

Meyer & Smith (2003, p.69) investigated the nature of the link between turnover and the three components of attitudinal commitment. Affective commitment refers to employees' emotional attachment to, identification with and involvement in the organization, continuance commitment refers to commitment based on costs that employees associate with leaving the organization, and normative commitment refers to employees' feelings of obligation to remain with the organization. Robinson & Pillmer (2007, p.89) emphasize that performance based job description is the valuable approach because job description reflects employee performance expectations. Employee recognition policy will help to retain quality employees and encourage low performers to improve with the changing scenario. Effective implementation of the employee recognition function will play a key role in enhancing motivation within the organization. Kim (2008, p.69) sturdily advocates that employee recognition based on his performance beside with role and value admirations persuades and supports a satisfying personal life and inspire worker loyalty and commitment. He further stressed that exceptional employee performance should be recognized and particularly to link pay and incentive to performance.

Gap in Literature

The empirical analysis of the impact of control and employee job satisfaction has yet to provide a convincing causal link among measures of internal control or administrative control and employee job performance. A reasonable conclusion based on previous research is that administrative control matters in relation to employee job performance. This is in line with the argument of empirical studies. It could be deduced that administrative control matters in relation to employee

performance through various measures of administrative control such as activity control, control of environment and others.

A number of conceptual, empirical and methodological studies' gaps arose from existing analyses of the issues examined in this study. The conceptual gaps arose from the fact that administrative control conception has largely been studied in the developed countries and not well studied in developing countries like Nigeria. Existing studies in the developing countries is subject to lots of criticisms as the concept of administrative control has been subjected to internal control. The conceptual gaps include lack of consensus and inconsistencies on the effect of administrative control on employee job performance which some studies found positive and negative effects and others no effect which makes the effect of administrative control on the employee performance inconclusive.

Another empirical gap is that most studies on the impact of administrative control do not disaggregate administrative control. The inability of previous studies to disaggregate the variables does solve the problem of ingenuity on the impact of administrative control on employee job satisfaction.

Furthermore, the methodological gap addressed by these studies arises from the fact that traditional performance analyses methods mainly used the previous studies and measured employee's performance using increase in productivity and employee effectiveness. The above measure of employee job satisfaction failed to sufficiently measure employee job satisfaction most especially in public sector.

METHODOLOGY

Using descriptive survey design, the sample of the study was 385 employees of 5 parastatals in Rivers State. The parastatals are Universal Basic Education Board, Senior Secondary School Board, Rivers State University, Rivers State Internal Revenue Service and Rivers State Hospital Management Authority. The questionnaire used to collect the data was specifically designed. The first section collected information such as age, gender, seniority, position, academic qualification, and so on. The second section contained a scale including 20 items with four-point Likert is used.

The scale consists of two factors: First factor consists of questions to determine how environmental control impact on employee job satisfaction, second factor consists of questions to determine how risk assessment impact on employee job satisfaction, third factor consists of questions to determine how activity control impact on employee job satisfaction while the fourth factor consists of questions to determine how information control impact on employee job satisfaction. The overall reliability co-efficient of the instrument yielded an $r=0.82$ while first factor yielded an $r=0.86$, second factor yielded an $r=0.72$, third factor yield an $r=0.85$ while the third factor yield = 0.88 Cronbach Alpha. Mean and standard deviation were used to analyze the research questions while Pearson Product Moment Coefficient was used for testing the hypotheses. It is worthy to note that the analyzed data was for 42 respondents who correctly filled and returned their questionnaires. The decision rule at 5% (0.05) level of significance, (for the purpose of the study if the calculated

p- value is greater than 0.05, the null hypothesis will be rejected, otherwise the null will be rejected and the alternative hypothesis will be accepted.

RESULTS AND ANALYSES

The study targeted a sample of 386 employees of 5 parastatals selected for the study in Rivers State and the sample size was drawn using the Taro Yemen's sampling techniques. Of the 5 parastatals that were selected, a response rate of 92.8 percent was recorded. This implies that 358 out of the 386 questionnaires administered were retrieved. This response rate was found to be appropriate, compared to previous studies done in the same area nationally and internationally. The study adopted the use of drop and pick method, personal visits, and follow-up telephone calls and e-mail communication to the respondents, explaining the purpose of the study and its usefulness to the management to improve the response rate. This was supplemented with a letter of introduction from Department of Public Administration to the 5 Parastatals in Rivers State. Some respondents did not complete the questionnaires for either lack of time or ongoing strategic re-alignment in the parastatals or were simply reluctant to divulge information for reasons best known to them. However, 7.3 percent of the questionnaires were not retrieved; this represents 28 questionnaires, and 5 questionnaires out of the 358 retrieved were invalid due to error, which represents 1.3 percent. The table below has the details of the response rate.

Research Question 1: To what extent does control of environment affect employee job satisfaction in selected parastatals in Rivers State?

Table 1: Descriptive Analysis of Control of Environment and Employee job Satisfaction

s/n	Control of Environment and Employee Job Satisfaction	VHE	HE	VLE	LE	\bar{X}	STD
1	The general attitude of directors and their awareness of the environment is relevant	150 42.5%	142 40.2%	21 5.9%	40 11.3%	3.13	1.04
2	Control of environment is considered as the tone at the top of parastatals in increasing job satisfaction.	164 46.5%	131 37.1%	31 8.8%	27 7.6%	3.22	1.04
3	The control of environment is the foundational context within which the other aspects of administrative control operate	133 37.7%	173 49.0%	35 9.9%	12 3.4%	3.21	1.03
4	Good control of environment provides guidelines related to ethic and integrity required for employee satisfaction	122 34.6%	162 45.9%	36 10.2%	33 9.3%	3.06	1.02
5	For employees to be satisfy, there is need for control of environment	199 56.4%	109 30.9%	24 6.8%	21 5.9%	3.37	0.96

Source: Authors Research Desk, 2020.

The univariate section is concerned with the presentation of the data for the variables of the study. The data presented herein is continuous and so is assessed using the mean and standard deviation in the assessment of its central tendencies and dispersion. Given the positive statements adopted

in the measurement of each variable and the scaling method which ranks from 1 = for very low extent to 4 = very high extent, a mean score of $x > 2.5$ with a relative standard deviation of $s < 2.0$ is adopted as substantial evidence of support or agreement to the indicator. From the table we concluded that majority of the respondents accepted that there was significant relationship between control of environment control and employee job satisfaction in the selected parastatals in Rivers State.

Research Question 2: To what extent does risk assessment affect employee job satisfaction in selected parastatals in Rivers State?

Table 2: Descriptive Analysis of risk assessment and Employee job Satisfaction

s/n	Control of Risk Assessment and Employee satisfaction	VHE	HE	VLE	LE	\bar{X}	STD
6	There is high rate of employee job satisfaction in our parastatal	163 46.2%	151 42.8%	13 3.7%	26 7.4%	3.27	.903
7	Administrative control increases employee job satisfaction	128 36.3%	186 52.6%	20 6.7%	19 5.4%	3.19	1.04
8	employee job satisfaction is evaluated high in paratatal	148 41.9%	150 42.3%	31 8.8%	24 6.8%	3.19	1.04
9	The performance of a given worker will be assessed relative to employee job satisfaction	69 19.5%	129 36.5%	105 29.7%	50 14.2%	2.61	2.51
10	The success of an organization relies mainly on the employee job satisfaction	222 64.9%	97 23.3%	15 4.6%	19 6.59%	3.48	0.85

Source: Authors Research Desk, 2020.

The univariate section is concerned with the presentation of the data for the variables of the study. The data presented herein is continuous and so is assessed using the mean and standard deviation in the assessment of its central tendencies and dispersion. Given the positive statements adopted in the measurement of each variable and the scaling method which ranks from 1 = for very low extent to 4 = very high extent, a mean score of $x > 2.5$ with a relative standard deviation of $s < 2.0$ is adopted as substantial evidence of support or agreement to the indicator. From the table we concluded that majority of the respondents accepted that there was significant relationship between Risk assessment and employee job satisfaction in the selected parastatals in Rivers State.

Research question III: How does activity control affect employee job satisfaction in selected parastatals in Rivers State?

Table 3: Descriptive Analysis of activity control and Employee Job satisfaction

Activity Control and Employee Job Satisfaction	VHE	HE	VLE	LE	X	STD
11 Activity procedures and policies give appropriate and reasonable assurance that the target goal has been achieved	115 32.6%	116 32.9%	77 21.8%	45 12.7%	2.85	1.51
12 Activity control system relates to employee job performance	127 35.9%	148 41.9%	41 11.6%	37 10.5%	3.14	1.09
13 Activity control ensures that necessary activities are taken to enhance employee job performance	154 43.6%	124 35.1%	45 12.7%	30 8.5%	3.14	1.04
14 Activity control enhances employee job satisfaction	199 56.3%	102 28.9%	22 6.2%	30 8.5%	3.33	0.923
15 It is important for attaining set objectives	153 43.3%	121 34.2%	50 14.2%	29 8.2%	3.12	1.04

Source: Authors Research Desk, 2020.

The univariate section is concerned with the presentation of the data for the variables of the study. The data presented herein is continuous and so is assessed using the mean and standard deviation in the assessment of its central tendencies and dispersion. Given the positive statements adopted in the measurement of each variable and the scaling method which ranks from 1 = for very low extent to 4 = very high extent, a mean score of $x > 2.5$ with a relative standard deviation of $s < 2.0$ is adopted as substantial evidence of support or agreement to the indicator. From the table we concluded that majority of the respondents accepted that there was significant relationship between activity control and employee job satisfaction in the selected parastatals in Rivers State.

Research question IV: How does Information control affect employee job satisfaction in selected parastatals in Rivers State?

Table 4: Descriptive Analysis of activity control and Employee Job satisfaction

S/N	Information Control and Employee Job Satisfaction	VHE	HE	VLE	LE	X	STD
16	I am satisfied with my job location.	178 50.4%	106 30.0%	55 15.6%	14 3.9%	3.27	0.848
17	I am satisfied with the working hours.	181 51.3%	83 23.5%	54 15.3%	35 9.9%	3.16	0.941
18	I am happy with my work responsibilities.	128 36.3%	132 37.4%	38 10.8%	55 15.5%	2.94	1.23
19	I am satisfied with the social status of my job.	135 36.5%	121 31.6%	37 9.4%	60 19.09%	2.93	1.24
20	Overall, I am satisfied with my present job.	127 35.9%	140 39.7%	48 13.6%	38 10.8%	3.00	1.16

Source: Authors Research Desk, 2020.

The univariate section is concerned with the presentation of the data for the variables of the study. The data presented herein is continuous and so is assessed using the mean and standard deviation in the assessment of its central tendencies and dispersion. Given the positive statements adopted

in the measurement of each variable and the scaling method which ranks from 1 = for very low extent to 4 = very high extent, a mean score of $x > 2.5$ with a relative standard deviation of $s < 2.0$ is adopted as substantial evidence of support or agreement to the indicator. From the table we concluded that majority of the respondents accepted that there was significant relationship between information control and employee job satisfaction in the selected parastatals in Rivers State.

Test of Hypotheses

Table 5: H₀₁: There is no significant relationship between control of environment and employee job Satisfaction in selected parastatals in Rivers State.

		Environment	EJS
Spearman's rho	Environment	Correlation Coefficient	1.000
		Sig. (2-tailed)	.560**
		N	353
EJS	EJS	Correlation Coefficient	.560**
		Sig. (2-tailed)	1.000
		N	353

Source: Survey result, 2020

The results of the analyses revealed that:

There is a significant relationship between environmental control and employee job satisfaction at a **correlation coefficient of 0.560** where the P is significant at a 0.000 coefficient. The null hypothesis was rejected in this case.

Table 6: H₀₂: There is no significant relationship between risk assessment and employee job satisfaction in selected parastatals in Rivers State.

		Risk	EJS
Spearman's rho	Risk	Correlation Coefficient	1.000
		Sig. (2-tailed)	.715**
		N	353
EJS	EJS	Correlation Coefficient	.715**
		Sig. (2-tailed)	1.000
		N	353

Source: Survey result, 2020

the results of the analyses revealed that:

There is a significant relationship between risk assessment and employee job satisfaction at a **correlation coefficient of 0.715** where the P is significant at a 0.000 coefficient. The null hypothesis was rejected in this case.

Table 7 H₀₃: There is no significant relationship between activity control and employee job satisfaction in selected parastatals in Rivers State.

		Activity	EJS
Spearman's rho	Activity	Correlation Coefficient	1.000
		Sig. (2-tailed)	.
		N	353
EJS	EJS	Correlation Coefficient	.471**
		Sig. (2-tailed)	.000
		N	353

Source: Survey result, 2020

The results of the analyses revealed that:

There is a significant relationship between activity control and employee job satisfaction at a **correlation coefficient of 0.471** where the P is significant at a 0.0027 coefficient. The null hypothesis was rejected in this case.

Table 7 H04: There is no significant relationship between information control and employee job satisfaction in selected parastatals in Rivers State.

		Information	EJS
Spearman's rho	Information	Correlation Coefficient	1.000
		Sig. (2-tailed)	.
		N	353
EJS	EJS	Correlation Coefficient	.506**
		Sig. (2-tailed)	.000
		N	353

The results of the analyses revealed that:

There is a significant relationship between activity control and employee job satisfaction at a **correlation coefficient of 0.506** where the P is significant at a 0.0000 coefficient. The null hypothesis was rejected in this case.

Discussion of Findings

The results of the research question one and hypothesis one revealed that there is a positive relationship between control of environment and employee job satisfaction in the selected parastatals in Rivers State. Therefore, the alternative hypothesis and a-priori expectation are supported in this study. The findings of the study revealed significant relationship between environmental control and employee job satisfaction at a correlation coefficient of 0.560 where the P is significant at a 0.000 coefficient. These results are consistent with the result of studies conducted by Ewa & Udoayang (2012, p.48) that internal control design had influence on staff attitude towards fraud and that a strong internal control system prevents staff fraud while a weak one provides avenues for staff to commit fraud. It follows that where resources are well controlled, employees would find it difficult to cheat, steal or falsify reports except if there was staff collusion involving highly placed employees.

The results of the research question two and hypothesis two revealed that there is a positive relationship between control of risk assessment and employee job satisfaction in the selected parastatals in Rivers State. Therefore, the alternative hypothesis and a-priori expectation are supported in this study. The findings of the study revealed a significant relationship between risk assessment and employee job satisfaction at a correlation coefficient of 0.715 where the P is significant at a 0.000 coefficient. These results are consistent with the results of studies conducted by Mahdi, Mahmoud, Shiri & Fatemeh (2011, p.411) that all the elements of the internal control have significant effect on occurrence of errors and fraud, though the magnitudes are different. Roth & Espersen (2003, p.82) suggested that: (a) Recognizing an internal control system and the role of corporate relationship; (b) Propagating self-control systems; (c) Identifying risk factors; and (d) Preventing incidents of fraud and financial mistakes are paramount for the growth of any organization.

The results of the research question three and hypothesis three revealed that there is a positive relationship between control of activity and employee job satisfaction in the selected parastatals in Rivers State. Therefore, the alternative hypothesis and a-priori expectation are supported in this study. The findings of the study revealed a significant relationship between activity control and employee job satisfaction at a correlation coefficient of 0.471 where the P is significant at a 0.000 coefficient. The findings of this study are in line with the findings of Joseph & Victoria (2012, p.84), that overall internal control system showed an average level of effectiveness in this study, which implied an overall low level of effectiveness. The findings of Tekalign (2011, p.66) that the respondents believed the existed internal controls were sufficient to keep possibility of accounting fraud to reasonably low level.

The results of the research question four and hypothesis four revealed that there is a positive relationship between information control and employee job satisfaction in the selected parastatals in Rivers State. Therefore, the alternative hypothesis and a-priori expectation are supported in this study. The findings of the study revealed a significant relationship between information control and employee job satisfaction at a correlation coefficient of 0.506 where the P is significant at a 0.000 coefficient.

CONCLUSION AND RECOMMENDATIONS

Conclusion

This research work studied the impact of administrative control on employees' job satisfaction of selected parastatals in Rivers State. This study showed that there is a positive relationship between control of environment and employee job performance. The analyses revealed a significant relationship between environmental control and employee job satisfaction at a correlation coefficient of 0.560 where the P is significant at a 0.000 coefficient. The analyses revealed a significant relationship between risk assessment and employee job satisfaction at a correlation coefficient of 0.715 where the P is significant at a 0.000 coefficient. The analyses revealed a significant relationship between activity control and employee job satisfaction at a correlation coefficient of 0.471 where the P is significant at a 0.000 coefficient. From the above findings, the

study concluded that administrative control has significant relationship with employee job satisfaction in the selected parastatals.

Recommendations

The following suggestions were recommended based on the findings of this study which showed that administrative control impacts employee job performance in the parastatals.

1. It is recommended that the directors of the parastatals should look into investing more on the control of the environment with the view of improving it. It is also recommended that the directors of these parastatals should review control of environment and formulate strategy for effective environmental control.
2. All factors that affect control of the environment negatively should be discouraged and policies should be directed towards increase in the control of the environment among the parastatals. It is further recommended that government should provide a conducive work environment without any threat of job loss either presently or in the near future. This means that workers should have the assurance of continuing with their job for a long time.
3. Directors and employees should be able to identify and analyse the risks associated with the functioning of the activities of the parastatals and formulate administrative control methods to eliminate risk. Employees should analyze risks to identify their possible impact in terms of their importance and estimate the performance of their occurrence and how to manage and work to study these risks and develop solutions and alternatives to overcome or reduce the intensity to an acceptable degree. Risks should be accessed through management's awareness of the environment in which it operates and its direct involvement with the day to day operations of the client organizational association.

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