

**EXPENDITURE CONTROL OF ADMINISTRATIVE HEADS AND DELIVERY OF BUSINESS
EDUCATION PROGRAMME IN TERTIARY INSTITUTIONS IN RIVERS STATE**

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ABSTRACT

The study determined the relationship between expenditure control of administrative heads and delivery of Business Education programme in tertiary institutions in Rivers State. The study adopted correlational research design. The population of the study consisted of 78 Business Educators and Deans (Faculty of Education) in four (4) tertiary institutions offering Business Education Programme in Rivers State. The entire population of 78 Business Educators and Deans were involved in the study without sampling. Thus, the study was a census research. Structured questionnaire were used as instrument for the collection of primary data. Validation was by two experts in Business Education and one from Measurement and Evaluation in Ignatius Ajuru University of Education, Port Harcourt. Cronbach Alpha was used to ascertain the reliability of the instrument. A total of 78 copies of the questionnaire were administered using Google Form Survey Tool via online channels such as Facebook Messenger, WhatsApp, and e-mail. The researcher followed up the e-response process and 71 copies of the questionnaire distributed were retrieved representing 91%. Pearson Product Moment Correlation Coefficient was used to analyze the research questions and testing of the hypotheses at 0.05 level of significance. The findings revealed that there was a significant positive relationship between expenditure control of administrative heads and delivery of Business Education programme in tertiary institutions in Rivers State. The study concluded that administrative heads of tertiary institutions in Rivers State who exhibit strong expenditure control can allocate funds strategically to hire qualified Business Educators, maintain state-of-the-art facilities, and invest in innovative teaching methods, all of which are essential for delivering high-quality Business Education programme. Consequently, it was recommended among others that administrators in tertiary institutions in Rivers State should utilize advanced financial management software such as expenses tracking application to monitor and report their spending in the process of providing study contents.

Keywords: Expenditure Control, Instructional Materials, Delivery of Business Education Programme

Introduction

The instructional delivery of Business Education programme in tertiary institutions plays a crucial role in preparing students for the competitive business environment and fostering the development of self-employable youths. In Rivers State, the effectiveness of Business Education programme is often evaluated based on several key indicators, including instructional delivery, student engagement, and the preparation of students for self-employment. Instructional delivery refers to the methods and strategies employed by educators to effectively impart business knowledge and skills to students (Eze, 2023). Effective instructional delivery is essential for ensuring that students grasp complex business concepts, which are critical for their future careers. In this context, educators must utilize a variety of teaching methods, including lectures, case studies, and practical exercises, to ensure that students are not only knowledgeable but also capable of applying what they learn in real-world scenarios (Okoro, 2023).

Students engagement is another critical measure of the effectiveness of Business Education programme. It refers to the level of interest, participation, and commitment that students exhibit towards their studies (Nwafor, 2023). High levels of students engagement are associated with better academic outcomes and a greater likelihood of students developing the skills necessary for success in the business world. In Rivers State, students engagement in Business Education programme is

influenced by several factors, including the relevance of the curriculum, the quality of instructional delivery, and the availability of resources and support services (Chukwu, 2022). Engaged students are more likely to actively participate in class discussions, complete assignments, and seek out additional learning opportunities, all of which contribute to their overall success in the programme. The preparation of self-employable youths is perhaps the most significant outcome of Business Education programme in tertiary institutions. With the high rate of youth unemployment in Nigeria, there is a growing emphasis on equipping students with the skills and knowledge necessary to create their own employment opportunities (Adebayo, 2023). Business Education programme is designed to provide students with a strong foundation in entrepreneurship, financial management, and business operations, enabling them to start and manage their own businesses upon graduation. The effectiveness of this programme in preparing self-employable youths is a key indicator of their overall success and relevance in today's job market. In Rivers State, where economic opportunities are limited, the ability of Business Education programme to produce graduates who can create jobs for themselves and others is of paramount importance (Oladipo, 2022).

Aim and Objectives of the Study

1. determine the relationship between expenditure control instructional delivery of Business Education in tertiary institutions in Rivers State.
2. ascertain the relationship between expenditure control and Business Education students' engagement in tertiary institutions in Rivers State.
3. determine the relationship between expenditure control and preparation of self-employable youths in tertiary institutions in Rivers State.

Research Questions

The study was guided by the following research questions:

1. What is the relationship between expenditure control and instructional delivery of Business Education in tertiary institutions in Rivers State?
2. What is the relationship between expenditure control and students' engagement of Business Education in tertiary institutions in Rivers State?
3. What is the relationship between expenditure control and preparation of self-employable youths in tertiary institutions in Rivers State?

Hypotheses

The following null hypotheses were tested at 0.05 level of significance:

1. There is no significant relationship between Expenditure control and instructional delivery of Business Education in tertiary institutions in Rivers State.
2. There is no significant relationship between Expenditure control and Business Education students' engagement in tertiary institutions in Rivers State.
3. There is no significant relationship between expenditure control and preparation of self-employable youths in tertiary institutions in Rivers State.

Concept of Delivery of Business Education Programme

Throughout Nigeria's educational history, business education has played a key role. Developing the vocational knowledge, abilities, and attitudes necessary for employment and progress in a business profession is a key component of national development. According to Ubulom and Ukwuije (2000), a component of educational programs that aims to educate students for professions in business is known as business education. To them, it's essential that individuals learn about business and personal finance so they can contribute to society in a positive way. The ability to think critically, solve problems, communicate effectively, work in a team, lead, and make sound decisions are just a few of the many transferable abilities that students of business acquire. Getting a business degree equips students with the skills and information to launch and run their own companies, which in turn encourages an entrepreneurial spirit. Among other things, it instructs students in the

fundamentals of entrepreneurship, including company strategy, financial management, and market research (Udo, et al., 2014).

According to this research, business education includes any formal or informal educational program that teaches students about starting and running a company, as well as related topics such as accounting, marketing, finance, and operations. Students will get the business acumen, experience, and training they need through these programmes. Success in one's chosen profession is more likely for those who have a firm grasp of basic business concepts and procedures (Otamiri & Otomiewo, 2022). Management, accounting, marketing, human resources, and operations are just a few of the many fields that might benefit from a business education. Companies must adapt to a dynamic business environment that is ever-changing due to the influence of new technology, shifting consumer preferences, and government regulations. To succeed in ever-changing and unpredictable situations, a business education helps students become more agile and adaptable. Education in business helps the economy thrive because it turns out creative thinkers, job creators, and productivity boosters. When it comes to creating long-term success for companies and propelling economic growth, educated business executives are important. Globalisation has made cross-border and cross-cultural company operations the norm. Learning about foreign markets, cultural diversity, and business methods on a global scale is one of the many benefits of a business education. Corporate social responsibility and ethical conduct are major themes in business curricula. According to Okolocha and Onyeneke (2019), this strategy promotes a culture of honesty and responsibility in the corporate sector by getting people to think about the moral consequences of their choices. There has always been room for debate over what really constitutes "business education" (Otamiri, 2014). The word has been used so casually, with some people getting it perfectly and others completely confused. The first misunderstanding over whether the phrase is Business Education, Education for Business, or even Business Teacher Education stems from the fact that people aren't sure which one to use. Since researchers and theoretical frameworks have persisted in tackling the problem, yielding an equal number of definitions as there are specialists, reaching a consensus on a single, acceptable definition has proven challenging.

Relationship between Expenditure Control and Instructional Delivery of Business Education Programme

Implementing strict budgetary controls, educational institutions can prioritize spending on essential components of the business education programme. This may include investing in qualified faculty, modern teaching materials, and technology-enhanced learning environments. Effective resource allocation ensures that funds are directed towards areas that enhance student learning outcomes and programme relevance. For instance, if an institution allocates a significant portion of its budget to faculty development and training, it can improve teaching quality and student engagement. Conversely, poor expenditure control may lead to misallocation of funds, resulting in inadequate resources for critical areas such as curriculum development or student support services. In consonance, Prudencienne, *et al.* (2023), averred that controlling expenses allows institutions to invest in high-quality faculty and professional development programme for educators. If expenditure control is lacking, there might be insufficient funds for training educators, reducing the programme's effectiveness in delivering up-to-date business education.

Martin (2021) posited that expenditure control also directly affects the quality of education delivered in a business education programme. When financial resources are managed effectively, institutions can maintain high standards in their academic offerings. This includes hiring experienced educators, providing up-to-date course materials, and ensuring access to necessary technological tools. On the other hand, stringent expenditure controls might lead to cost-cutting measures that could compromise educational quality. For example, reducing budgets for faculty recruitment or limiting access to current research materials could hinder students' learning experiences and diminish the programme's reputation. Institutions must balance their budgets while ensuring long-term viability.

Effective expenditure management allows for strategic investments that foster growth and innovation within the program. By controlling expenditures wisely, an institution can set aside funds for future initiatives such as expanding online course offerings or developing partnerships with industry stakeholders. These investments not only enhance the programme's attractiveness but also ensure its relevance in a rapidly changing business environment. Effective expenditure control ensures that available financial resources are used efficiently. Proper budgeting helps in allocating funds to critical areas such as hiring qualified instructors, updating learning materials, and maintaining infrastructure. Without proper control, financial mismanagement could lead to inadequate resources, negatively affecting the quality of education.

Burke (2021) postulated that expenditure control allows for prioritizing critical investments, such as e-learning platforms, management software, and other digital tools, that enhance the delivery of business education programme. Managing expenses ensures that infrastructure (such as classrooms and labs) is adequately maintained and that there is enough funding for technological enhancements, which are increasingly important in modern education. Effective expenditure control helps institutions avoid financial crises, ensuring that the program remains viable over the long term. It helps institutions maintain financial health while delivering high-quality education. Rathnayake, et al., (2021) opined that controlling costs may also affect tuition fees, making business education more affordable and accessible for students. Effective budget management can also allow institutions to offer financial assistance Programme making business education accessible to a broader group of students. When financial resources are well-managed, students benefit from enhanced teaching methods, better facilities, and broader access to learning materials. This leads to better academic outcomes and prepares students effectively for the business world. Expenditure control enables institutions to reserve funds for innovative approaches to education, such as online courses or specialized business Programme. Managing expenses efficiently can help business schools adapt to changing market demands by adding new specializations or upgrading existing ones. Judging from the above, the test of the following hypotheses becomes necessary.

- Ho₁: There is no significant relationship between expenditure control and instructional delivery of Business Education in tertiary institutions in Rivers State.
- Ho₂: There is no significant relationship between expenditure control and Business Education students' engagement in tertiary institutions in Rivers State.
- Ho₃: There is no significant relationship between expenditure control and preparation of self-employable youths in tertiary institutions in Rivers State.

Portfolio Theory By Harry Markowitzin 1952

The study was anchored on Portfolio Theory. Portfolio Theory was propounded by Harry Markowitz in 1952 with the following assumptions:

- i. Investors make decision rationally to maximize their utility, focusing to achieve higher return.
- ii. Investors have estimates of the expected return and risk for all assets.
- iii. Investors plan and evaluate their portfolio based on one specific timeframe.
- iv. Investment returns are normally distributed.

The justification of Portfolio Theory as the theoretical foundation of the study is predicted on its relevance of the theory to the independent variable (financial discipline of administrative heads) of this study. Portfolio Theory offers insights into the financial management practices of administrative heads in tertiary institutions as an edge of enhancing quality delivery of business education programme. Adopting its assumptions, investors (administrative heads) that make adequate decision to lessen their expenditure and manage their budget accurately, will stand among others to attain quality delivery of Business Education programme which manifest in terms of instructional delivery, students' engagement and preparation of self-employable youths.

Methodology

The correlational research design was adopted for the study. The population of the study consisted of seventy-eight (78) Business Educators and Deans of Faculty of Education in four (4) tertiary institutions offering Business Education Programme in Rivers State. Information regarding the study population were obtained from the Heads of Department (HODs) of Business Education across the institutions. The study did not use any sampling methods; rather, it included participation from all 78 business educators and deans in the population. Therefore, the research was a census, which is a type of research method that is recognised to be one in which the full population is employed rather than taking a sample from it. Structured questionnaire were used as instrument for the collection of primary data. Utilising the Pearson Product Moment Correlation Coefficient, which was made possible by the Statistical Package for Social Sciences (SPSS) Version 26.0, the evaluation of research themes and the testing of hypotheses were carried out.

Results

Research Question 1: What is the relationship between expenditure control and instructional delivery of Business Education in tertiary institutions in Rivers State?

Hypothesis 1: Expenditure control does not significantly correlate with instructional delivery of Business Education in tertiary institutions in Rivers State.

Table 4.3: Correlation of Expenditure Control and Instructional Delivery

		Expenditure Control	Instructional Delivery
Pearson r	Expenditure Control	Correlation Coefficient	1.000
		Sig. (2-tailed)	.600**
		N	71
	Instructional Delivery	Correlation Coefficient	.600**
		Sig. (2-tailed)	1.000
		N	71

** . Correlation is significant at the 0.01 level (2-tailed).

Source: Field Survey, 2025.

According to Table 4.3, there is a correlation between expenditure control and instructional delivery ($r = 0.600$, $p = 0.00$), which is lower than the alpha level of 0.05 required to reject the null hypothesis. Colleges and universities in Rivers State do not alter their Business Education curricula in response to budget cuts, according to the null hypothesis (H_0). Our null hypothesis was rejected and our alternative hypothesis (H_a) was accepted since the significance value was lower than the alpha level of 0.05. This suggests that the way business education is taught in Rivers State's higher education institutions is strongly related to expenditure control. There is a robust positive association between expenditure control and instruction delivery, as indicated by the correlation coefficient ($r = .600$). As a result, universities in Rivers State are able to teach business education more effectively when budgets are well-managed.

Research Question 2: How does expenditure control correlate with students' engagement of Business Education in tertiary institutions in Rivers State?

Hypothesis 2: Expenditure control does not significantly correlate with Business Education students' engagement in tertiary institutions in Rivers State.

Table 4. 3: Correlation of Expenditure Control and Students' Engagement

		Expenditure Control	Students' Engagement
Pearson r	Expenditure Control	Correlation Coefficient	1.000
		Sig. (2-tailed)	.604**
		N	71

Students' Engagement	Correlation Coefficient	.604**	1.000
	Sig. (2-tailed)	.000	.
	N	71	71

** . Correlation is significant at the 0.01 level (2-tailed).

Source: Field Survey, 2025.

Table 4.3 shows that the hypothesis testing the relationship between spending control and student involvement failed at the 0.05 level of significance, with an r-value of 0.604 at a significance level of 0.00. The second hypothesis (Ha2) was accepted and the null hypothesis (Ho2) was rejected because the significance value was less than the alpha level of 0.05. Ho2 states that there is no significant correlation between expenditure control and the engagement of Business Education students in Rivers State's tertiary institutions. This suggests that students' involvement with postsecondary schools in Rivers State's Business Education program is highly correlated with their expenditure control. Respondents' views on the strong positive association between spending control and student participation are supported by the correlation coefficient ($r = .604$). This proved that a change for the better in spending control will lead to a surge in interest in business education among Rivers State's college students.

Research Question 3: What is the relationship between expenditure control and preparation of self-employable youths in tertiary institutions in Rivers State?

Hypothesis 3: There is no significant relationship between expenditure control and preparation of self-employable youths in tertiary institutions in Rivers State.

Table 3. Correlation of Expenditure Control and Preparation of Self-Employable Youths

		Expenditure Control	Preparation of Self- Employable Youths
Pearson r	Correlation Coefficient	1.000	.810**
	Expenditure Control Sig. (2-tailed)	.	.000
	N	71	71
	Correlation Coefficient	.810**	1.000
	Preparation of Self-Employable Youths Sig. (2-tailed)	.000	.
	N	71	71

** . Correlation is significant at the 0.01 level (2-tailed).

Source: Field Survey, 2025.

The hypothesis testing the relationship between spending control and self-employment readiness among young people was rejected because the r-value (0.810) at the 0.00 significance level was lower than the selected alpha level of 0.05 (Table 3). Ho3, which states that there is no significant relationship between expenditure control and preparation of self-employable youths in tertiary institutions in Rivers State, was rejected because the significant value is less than the alpha level of 0.05. Ha3, on the other hand, was accepted because the significant value is greater than 0.05. What this means is that controlling expenses and preparing young people to be self-employed at Rivers State's higher education institutions are significantly related. There is a strong positive association between spending management and preparing young people to be self-employed, according to the respondents ($r = .810$). This demonstrated that there has been a considerable improvement in the education of young people in Rivers State who are prepared to be self-employed as a result of a change in the state's approach to spending management.

Expenditure Control and Delivery of Business Education Programme

The test of hypotheses one, two and three revealed that expenditure control positively and highly correlates with instructional delivery of Business Education in tertiary institutions in Rivers State; expenditure control highly and positively correlates with Business Education students' engagement

in tertiary institutions in Rivers State; and there is a very high positive relationship between expenditure control and preparation of self-employable youths in tertiary institutions in Rivers State. Implementing strict budgetary controls, educational institutions can prioritize spending on essential components of the business education programme. This may include investing in qualified faculty, modern teaching materials, and technology-enhanced learning environments. Effective resource allocation ensures that funds are directed towards areas that enhance student learning outcomes and programme relevance. For instance, if an institution allocates a significant portion of its budget to faculty development and training, it can improve teaching quality and student engagement. Conversely, poor expenditure control may lead to misallocation of funds, resulting in inadequate resources for critical areas such as curriculum development or student support services. In consonance, Prudencienne, *et al.* (2023), found that controlling expenses allows institutions to invest in high-quality faculty and professional development programme for educators. If expenditure control is lacking, there might be insufficient funds for training educators, reducing the programme's effectiveness in delivering up-to-date business education.

Martin (2021) found that expenditure control also directly affects the quality of education delivered in a business education programme. When financial resources are managed effectively, institutions can maintain high standards in their academic offerings. This includes hiring experienced educators, providing up-to-date course materials, and ensuring access to necessary technological tools. On the other hand, stringent expenditure controls might lead to cost-cutting measures that could compromise educational quality. For example, reducing budgets for faculty recruitment or limiting access to current research materials could hinder students' learning experiences and diminish the programme's reputation. Institutions must balance their budgets while ensuring long-term viability. Effective expenditure management allows for strategic investments that foster growth and innovation within the program. By controlling expenditures wisely, an institution can set aside funds for future initiatives such as expanding online course offerings or developing partnerships with industry stakeholders. These investments not only enhance the programme's attractiveness but also ensure its relevance in a rapidly changing business environment. Effective expenditure control ensures that available financial resources are used efficiently. Proper budgeting helps in allocating funds to critical areas such as hiring qualified instructors, updating learning materials, and maintaining infrastructure. Without proper control, financial mismanagement could lead to inadequate resources, negatively affecting the quality of education.

Burke (2021) revealed that expenditure control allows for prioritizing critical investments, such as e-learning platforms, management software, and other digital tools, that enhance the delivery of business education programme. Managing expenses ensures that infrastructure (such as classrooms and labs) is adequately maintained and that there is enough funding for technological enhancements, which are increasingly important in modern education. Effective expenditure control helps institutions avoid financial crises, ensuring that the program remains viable over the long term. It helps institutions maintain financial health while delivering high-quality education. Rathnayake, *et al.*, (2021) revealed that controlling costs may also affect tuition fees, making business education more affordable and accessible for students. Effective budget management can also allow institutions to offer financial assistance Programme making business education accessible to a broader group of students. When financial resources are well-managed, students benefit from enhanced teaching methods, better facilities, and broader access to learning materials. This leads to better academic outcomes and prepares students effectively for the business world. Expenditure control enables institutions to reserve funds for innovative approaches to education, such as online courses or specialized business Programme. Managing expenses efficiently can help business schools adapt to changing market demands by adding new specializations or upgrading existing ones.

Conclusion

Based on the analyses and discussion of findings, the study concluded that there is a significant positive relationship between expenditure control of administrative heads and delivery of business education programme in tertiary institutions in Rivers State. Administrative heads of tertiary institutions in Rivers State who exhibit strong financial discipline can allocate funds strategically to hire qualified business educators, maintain state-of-the-art facilities, and invest in innovative teaching methods, all of which are essential for delivering high-quality business education programme.

Recommendations

Based on the findings, the following recommendations were made:

1. Administrators in tertiary institutions in Rivers State should utilize advanced financial management software such as expenses tracking application to monitor and report their spending in the process of providing study contents.
2. Administrators in tertiary institutions in Rivers State should negotiate bulk discounts on educational materials, software licenses, and equipment to reduce operational costs.
3. Administrators in tertiary institutions in Rivers State should establish clear financial policies and regular audits that can help prevent misallocation of resources and ensure funds are used efficiently.

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