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Contents

Articles

- 1 The Role of Legislators and Budget Process in Nigeria**
Imuetinyan Eguavoen Isaac Ukarin Peter Oghenebrozie Avinyeze
- 14 Effect of Employee Orientation on Employee Performance in Commercial Banks in Nigeria**
Nosike, Chukwunonso J.
- 20 Effect of Corporate Governance Compositions on Financial Reporting Timeliness in Nigerian Deposit Money Banks**
Okerekeoti, Chinedu U. Ezejiofor, Raymond A.
- 29 A Strategic Assessment and Evaluation of the Major Determinants of Work-Life Balance for University Student Workers in Lebanon**
Atef Harb Nourham Keyrouz

Review

- 7 Interconnection of Green Marketing and Green Human Resource Management Functions**
Waseem Ahmed Ibrahim Hussein Ahmed

ARTICLE

The Role of Legislators and Budget Process in Nigeria

Imuetinyan Eguavoen* Isaac Ukarin Peter Oghenebrozie Avinyeze

Department of Accounting, University of Benin, Benin City, Edo State, Nigeria

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ABSTRACT

This study examined the role of the legislators and budget process in Nigeria. For the objective of the study to be achieved, the study embraces the library research which involves a review of extant literature and this forms the basis for drawing up the conclusion. Flowing from the review, the study shows that argument has been raised by several analysts that legislative oversight committees have found not to be very effective in stimulating Ministries, Departments and Agencies (MDAs) for budget outcomes attainment. The argument is that oversight activities are used by some legislative committees to intimidate rather than encouraging (MDAs) to perform at the optimum levels especially in the areas of budget implementation. The study therefore recommends that the legislators in the Nigeria budget process should ensure that the MDAs make proper use of the funds allocated to them efficiently and effectively with a view to preventing careless spending, diversion as well as the misappropriation of public funds. The oversight activities of the legislative committees should be used to encourage MDAs to perform at the optimum levels especially in the areas of budget implementation and not to intimidate.

1. Introduction

Extant literature on the issues of budget process is noticed to be on the increase because of the importance attached to it. Budgetary issues are considered important as a result of their relevance to various stakeholders around the world. The process that takes place when a country's budget is considered by the legislative bodies of that country is of great importance, because the budget process consists of many supervisory measures. The budgeting process is a process in the development and implemen-

tation of which public administration entities are largely involved. A relevant document which can be used to focus any organization towards specific goals and ensure overall accountability is provided in financial management is regarded as a budget^[1]. An excerpt from the work of Ugoh and Ukpere (2009, p. 837) reads that a "budget is said to be a comprehensive document that outlines what economic and non-economic activities a government wants to undertake with special focus on policies, objectives and strategies for accomplishments that are substantiated with revenue and expenditure projections"^[2]. Budgets are an-

*Corresponding Author:

Imuetinyan Eguavoen,

Department of Accounting, University of Benin, Benin City, Edo State, Nigeria,

Email: kingmueti@yahoo.com

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nual estimates that are prepared and contain government plan for a financial or fiscal year. Any plan that is prepared before the use of time is referred to as a budget. The “budget of a nation which can be situated under the Public Finance Management is a detailed plan that contains source of revenue as well as expenditure for a fiscal year”^[3].

The process that takes place when a country’s budget is considered by the legislative bodies of that country is of great importance, because the budget process consists of many supervisory measures. According to Abdurashheed and Ruth (2015), the one that largely involves governmental actors in its formulation and implementation is the process of budgeting^[4]. The budget process consists of several oversight activities, because for the annual appropriation process period, the National Assembly need to relate the whole value of a program to other programs that are competing for funding from limited state resources^[5].

The role of the legislature in budget formation in Nigeria is to ensure that Ministries, Departments and Agencies (MDAs) properly use the funds allocated to them effectively and efficiently. The budget process is often cyclical in nature and it runs in phases^[6]. The phases comprises of the enactment of budget, budget formulation, budget execution as well as budget oversight and assessment. It can be ascertained from the foregoing, that the issues that made up the whole process of budgeting which entail primarily the executive arms of the government and legislature was proficient to slow down the running of the government at the entire levels. The body that is statutorily responsible to make laws in Nigeria is the legislature which perform the oversight function of screening, vetting and passing of appropriation bill. Several analysts have raised issues concerning transparency and accountability and that of the resources expended in oversight activities when put together with the benefits of such investigations. Argument has been raised by several analysts that legislative oversight committees have been found not to be very effective in stimulating Ministries, Departments and Agencies (MDAs) for budget outcomes attainment.

The argument is that oversight activities are used by some legislative committees to intimidate rather than encouraging MDAs to perform at the optimum levels especially in the areas of budget implementation^[7]. They further explained that among other things, these made them to reach a conclusion that oversight activities have not in any way be very beneficial to Nigeria. However, the “oversight function of the legislature is faced with a lot of challenges that must be addressed if the legislature must be able to perform effectively its oversight of the executive and thus contribute meaningfully to democratic good governance in Nigeria”^[8]. Ewuim, Nnamani and Eberin-

wa (2014) highlighted that the score card of the legislature in Nigeria shows that in order to ensure or promote good governance in Nigeria, a lot is required to be put in place by the legislature. In modern democracy, legislative oversight is a crucial tool that is essential to ensure accountability, transparency as well as good governance. It is to this extent that this study is meant to assess the role of legislators and budget process in Nigeria^[9].

2. Literature Review

Appropriate literature regarding the role of the legislators and budget process as well as the research theoretical foundation are discussed in this very section.

2.1 The Concept of Budget

The budget is found to be the most essential instrument for economic management and this is because it is a yearly, financial and economic plan for resource mobilisation and allocation as well as the vehicle for accomplishing the goal of government’s public policy. The budget is an important tool for socioeconomic development and it is therefore vital to comprehend the tasks to its effective implementation so as to perfect the entire budgetary process. A document that is important and can be used to focus any organization towards specific goals and then provides overall accountability in financial management serves as a budget^[1]. A budget is regarded as a detailed statement of a government’s expected expenditures and revenues^[10]. Fransic and Peter (2016) viewed the term budget as a future plan of action, stating in detail the anticipated revenues and expenditures during an accounting period to meet the organisation’s objective^[11]. It usually contains details of anticipated income, spending for the upcoming fiscal/accounting year and recommendations. An excerpt from the work of Ugoh and Ukpere (2009, p. 837) reads that a “budget is said to be a comprehensive document that outlines what economic and non-economic activities a government wants to undertake with special focus on policies, objectives and strategies for accomplishments that are substantiated with revenue and expenditure projections”^[12]. It is a framework for revenue as well as expenditure outlays over a particular period normally a year.

2.2 Budget Process in Nigeria

The budget procedure in Nigeria like several other nations goes through certain process before it can become a law. The process of budget is one that fundamentally consists of the actors of government in its formulation as well as implementation. Budget process refers to the stages through which governments initiate, consider and approve

budget proposals (Ngara & Dasat, 2020) ^[12]. According to Abdulrasheed and Ruth (2015, p. 54), “the process of budgeting is one that largely involves governmental actors in its formulation and implementation” ^[4]. Sam-Tsokwa and Ngara (2016) stated in their work that the dynamics of the process of budgeting in Nigeria cannot be fully understood except the procedure for law making is appreciated in the National Assembly ^[13]. The process undergone when the budget of a country is looked at by the National Assembly members of that country matters a lot, because the process of budgeting is made up of many oversight activities. The National Assembly which functions under the constitution of that country is the body that is elected by the people to represent them and then ensure that they are the government of the people and by the people. Many oversight activities are included in the budget process, because the overall value of the program must be related to the National Assembly to other programs that will compete for fund from limited resources of the state during the annual appropriation process ^[14]. The process of budgeting in Nigeria entail basic sectors of the economy which range from the Budget office, CBN, Debt Management Office, Federal Ministry of Finance, which are all ministries department and agencies components and the legislative arm of government and just to mention some of them ^[3].

2.3 Role of the Legislators

Legislature is usually “referred to as an official body, usually chosen by election, with the power to make, change, and repeal laws; as well as powers to represent the constituent units and control government” ^[15]. Legislature is labeled as the stronghold of democracy because it can be considered to be the only organ of government that distinguishes the military government from that of democracy. The role performed by the legislators when making policies is to predominantly gather the opinions, interests, challenges and demands of their different constituents, harmonize and then translate them to policy proposal for the legislature. The roles of the legislators do vary from one system to another as well as from one country to another ^[16]. The legislature is the organ that is statutorily in charge of law making and this consists of screening, vetting as well as passing of appropriation bill. “The roles of the Nigerian legislature which consists of 109 Senators and 360 House of Representatives members in the budgetary process is not in doubt as they are statutorily empowered to work on the budget and authorise it before it becomes law and policy document” ^[3]. Nigeria as a country is operating a bi-cameral legislative system which comprises the House of Representative and Senate known as the National Assembly. According to Agba, Chukwurah

and Achimgu (2014), Nigeria operates a bi-cameral legislative system which comprises of 109 members of the Senate and 306 House of Representative members ^[17].

2.4 Budget Implementation in Nigeria

The need for a well-informed and properly implemented budget cannot be overemphasized in the achievement of development for a nation like Nigeria. Budget implementation is as important as the budget plan itself. If budgets are implemented fully, it will positively have great impact on the lives of the citizens. A “well-implemented budget helps to translate government policies and programs into outcomes that have a direct, positive impact on people, such as the development of critical infrastructure (electricity, roads, water, hospitals, schools, etc.), the provision of employment opportunities, the reduction of poverty, and the supply of transport, health, and educational facilities” ^[18]. The implementation of budget requires that the plans of revenue as well as the expenditure framework that are contained in the approved budget document are achieved within the fiscal years. Proper implementation of budget will bring about efficiency in government, whereas poor budget implementation will bring about inefficiency and unaccountability ^[19]. If the budget is not implemented effectively there is the tendency of mismanagement and/or misappropriation of funds that are allocated to institutions ^[20].

It is the responsibility of the executive to draft and implement the budget while the parliament has the role to check and ensure the responsibility is fulfilled successfully. The Government Departments and Agencies can be assisted by the parliament to plan and implement budgets more effectively and efficiently and assist to reduce the gaps between planned and actual budgets, curb corruption and engender greater efficiency in departmental spending in the process (Warren & Joachim, 2004) ^[21]. The implementation of budget at any level of government reveals to a large extent the measure of transparency and accountability in the systems ^[22]. Ezeagba and Adigwe (2015) elucidated that for over a decade there has been poor implementation of budget in Nigeria ^[23]. For instance, Ianna (2018) investigated budget implementation and governance in Nigeria and further explained that poor governance can lead to poor implementation of budget which occurs when the desired result on the target beneficiaries is not actualized ^[18]. The problem of budget implementation arises when the expected result on the target beneficiaries is not actualized. It must be emphasized that for effective and efficient budget implementation to be attained, the right budget basics, strategy, and managerial accountability have to be in place (Ezenwafor, 2011) ^[24].

3. Related Empirical Studies

Nwankpa and Okeke (2017) investigated budgeting for change in the Nigerian public sector. The method of qualitative and secondary sources of data was used to carry out the analysis. The result of the findings shows that the Nigeria national budgetary processes are characterized by procedural indiscipline as well as the crises of implementation^[1].

Adetunji (2018) examined the implications for democratic consolidation in relations to executive-legislature and budgetary process. The aim of the study was to investigate the processes that are involved in the budgeting process of Nigeria and continuous bickering implications, frictions and hostility existing between the legislative and executive dealings on smooth government running. In drawing conclusions, the descriptive and analytical approach was adopted. The finding of the study shows that continuous face-off among the legislature and the executive over their functions and roles respectively were considered to be an invitation to anarchy as well as threat to democracy^[3].

Ngozi and Adebola (2019) examined legislators and their oversight functions in policy implementation in Nigeria. The use of qualitative as well as in-depth interview was employed as the techniques for collecting data in the study. Fifteen (15) legislators which comprises of seven (7) members of the House of Representative and eight (8) senators were interviewed. In the analysis of data, the approach of narrative interpretative was employed. In conclusion, the findings indicate that leadership of political parties interference as well as personal interests of the legislators hindered oversight function performance and this leads to failure of implement public policies effectively in Nigeria^[25].

Sam-Tsokwa and Ngara (2016) conducted research on the national assembly and budget process in Nigeria's fourth republic with the opinion to tackle the persistent challenges of not presenting appropriation bill on time to the national assembly by the successive presidents; a laxity that has resulted to delay in the passage of the appropriation acts. The study concluded that budget law like the US Congressional Budget as well as the Impoundment Control Act, 1974, has to be enacted^[12].

Adah and Akogu (2019) conducted study on the Problems and prospects of budget implementation and economic development in Nigeria. In the analysis of data, the model of OLS regression was used. Conclusively, the study shows that the budget implementation rate has not directly realized the aim that it was actually meant. The Nigeria budget implementation has been found not to be

optimal but it has been tilted mostly in the direction of recurrent expenditures while the expectations of the capital expenditure is still found to be falling short^[26].

Afeez, Ndalu and Micah (2021) examined legislatures and the budget process in Nigeria. Descriptive research design was used in the study. The findings of the study show that corruption as well as poor budget implementation still permeates the spheres of government parastatals and MDAs in Nigeria. It was also noted that the advent of 1999 constitutional democracy, however, saw significant changes in the dynamics of the process of budget in establishment of appropriate legal framework that likewise outlined the budgetary responsibilities for civil society organizations (CSOs) and the National Assembly^[27].

4. Theoretical Framework

Several theories are used to explain the assessment of legislative oversights in relation to budget process. For the purpose of this study, system theory is used.

System Theory

This study is anchored on the system theory. It is an interdisciplinary field that studied the entire systems and it is credited to^[28]. The system theory can be employed to give the analyses as well as the explanation of the relationship existing between the legislature and the executive, particularly as it is concerned with the process that leads to that of preparation, passage as well as the process of budgeting implementation of the country. The process that leads to passage of the yearly budget of a country is required by the contribution of the organs of government so as to come up with the needed results. As explained by Enemuo (2008), the conclusion of the theory is that except there is a workable system in a relationship that is harmonious, inputs might not meet up with output and this will therefore lead to a dysfunction of such a system because the theory identifies that the different sub systems that is needed to interact in a relationship that is harmonious towards the achievement of societal and governmental objectives^[29]. According to (Adetunji, 2018, p. 6), "a good working between the executive and the legislature will produce desired result that would for instance lead to the passage of annual budget in good timing and ensure full implementation of same"^[3]. In case there is any disparity among the executive and the legislature or deviation such as the parts of a system that is not working, the coordination as well as the cooperation that is required to produce workable outputs will be lost. Budgets, administration, governance and among others are issues that call for co-ordination and cooperation among the executive and

legislative organs of government so that the desired goals and objectives that are stated will be achieved. For the frictions between the executive and legislative organs of government to be avoided, there should be co-ordination between the various groups that are found to be involved in the process of budgeting.

5. Conclusions and Recommendation

This study reviewed extant literature on the role of legislators and budget process in Nigeria. Budgetary issues are considered important as a result of their relevance to various stakeholders around the world. The process that takes place when a country's budget is considered by the legislative bodies of that country is of great importance, because the budget process consists of many supervisory measures. The budgeting process is a process in the development and implementation of which public administration entities are largely involved. The role of the legislature in the budget process in Nigeria is to make sure that the MDAs make proper use of the funds allocated to them efficiently and effectively with a view to preventing careless spending, diversion as well as the misappropriation of public funds. Flowing from the review, the study shows that argument has been raised by several analysts that legislative oversight committees have been found not to be very effective in stimulating MDAs for budget outcomes attainment. The argument is that oversight activities are used by some legislative committees to intimidate rather than encouraging MDAs to perform at the optimum levels especially in the areas of budget implementation. Oversight activities have not in any way be very beneficial to Nigeria. However, the oversight function of the legislature is faced with a lot of challenges that need to be addressed if the legislature must be able to perform effectively its oversight of the executive and therefore contribute meaningfully to democratic good governance in Nigeria. It is to this extent that this study is meant to assess the role of legislators and budget process in Nigeria. Consequently, the study therefore recommends that the legislators in the Nigeria budget process should ensure that the MDAs make proper use of the funds allocated to them efficiently and effectively with a view to preventing careless spending, diversion as well as the misappropriation of public funds. The oversight activities of the legislative committees should be used to encourage MDAs to perform at the optimum levels especially in the areas of implementation budget. There is a reason to further substantiate the conclusions that the oversight activities of legislative committees should be used to encourage the activities of MDAs at an optimal level, especially in the field of implementation budget.

Conflict of Interest

There is no conflict of interest.

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REVIEW

Interconnection of Green Marketing and Green Human Resource Management Functions

Waseem Ahmed^{1,3} Ibrahim Hussein Ahmed^{2*}

1. School of Business Administration, Zhejiang Gongshang University, Hangzhou, Zhejiang, China

2. Zhejiang Gongshang University, Hangzhou, Zhejiang, China

3. Shaheed Zulfikar Ali Bhutto Institute of Science and Technology, Larkana

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ABSTRACT

Over the globe, we are moving to industrialization, which expands business creation, innovation, and different business exercises. This also expands human comfort, yet in addition, builds its way of life. In any case, on the opposite side, it likewise increments environmental danger that came about biological dangers to person. This article highlights the importance of green HRM practices for effective green marketing. The green human asset (the executives) has to make green mindfulness among the new ability and the current representative working for the association, energize their workers for helping the association to lessen the reasons for ecological debasement through green development, green projects and practices, hold the assets for the group of people yet to come. Based on extensive literature review, it is found that green HRM can create readiness, motivation and pledge to workers to contribute their endeavors and thoughts to the greening of their association for real reflection to the consumers in endeavors to cope with green skepticism and greenwash for effective green marketing and corporate social identity.

1. Introduction

The firms orienting green marketing are moving towards more market direction while the economy is moving from focal wanting to a market heading. With globalization, Chinese firms are likewise dependent upon isomorphic weights to impersonate their Western partners to pick up authenticity. During this procedure, firms are increasingly reliable about market needs as well as the

health needs of people^[1], and show more drive in creating HR rehearses that are good with business methodologies. We expect that such direction would have both persuasive and mimetic consequences for firms in receiving advanced SHRM rehearses to accomplish vital objectives. This examination affirmed that marketing direction encourages the advancement of SHRM in Chinese undertakings.

This investigation looks at marketing orientation as the predecessor to strategic human resource management

*Corresponding Author:

Ibrahim Hussein Ahmed,

Zhejiang Gongshang University, Hangzhou, Zhejiang, China;

Email: yannizhangeliz@outlook.com

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(SHRM), and the related consequences for firm execution in a rising economy setting. It is recommended that the connection between SHRM and the firm's marketing execution is directed by possession type and independence in the staffing of these organizations.

The different surviving formalizations of marketing seem to recommend that capacities customarily safeguard the HR work. For instance, pulling in, creating and spurring staff are to be subjected to marketing. This paper endeavors to characterize the limits between green promotion and internal human work. The paper further inspects whether the promoting ideas and apparatuses, for example, the advertising blend, division and showcasing examination can be applied to the inner markets. For example, there are issues with the meaning of item. What are inside clients purchasing? How are they paying? Can clients truly be treated as clients? This is particularly relevant as the key distinction among inward and outside clients is that inner clients can be "constrained" into "purchasing". This is a result of the authoritative idea of work which gives the staff work the coercive capacity to uphold consistency. It is proposed, in this way, that an away from of the nature and extent of interior marketing is fundamental for its successful execution ^[2].

2. Interdependence of Marketing and HR

Continuous research and presentation affirm the need for coordination between the environment and Human Resources Management. Need to actualize such practices that legitimately or by implication identified the earth, Human asset, and Human Work-Life. Considering the connection between HRM and nature, scientists draw the outcomes that HRM gives to increase or further improve the quality, estimation of ecological exhibitions. The authors argue that there are trends currently present in industry and management which require managers to have much higher levels of competence and skills. Concepts and techniques from marketing can provide means by which HR managers can be more effective ^[3].

HRM endeavors bring about expanded efficiencies, supportable utilization of assets, Less wastage, Improved Job-Related Attitude, Improved Work/Private life, lower costs, Improved representative execution and maintenance which help the association to lessen worker carbon impressions by the mean of Green HRM ^[4]. Employees' green behavior is essential for the productive corporate social responsibility of the firms ^[5]. Work behaviors at workplace in terms of green HRM are listed in Table 1.

The principal impediments of previous investigations are the number of databases picked for the examination. The specialists have concentrated chiefly on two distinct

databases. Distinguishing proof of more databases will empower the recognizable proof of more investigations. Another restriction of the previous examination is the absence of a quantitative methodology. Notwithstanding the number of studies that have embraced an exact methodology, this investigation has utilized factual apparatuses to review through a Meta examination of the led examinations ^[6].

Marketing and HR aren't as independent as people would suspect. Cultural interactions of people are also necessary for business decisions ^[7]. An organization needs to draw in productive clients to accomplish confirm deals numbers, yet getting top ability keen on an organization is additionally basic to long haul achievement. At whatever point, attempting to persuade individuals to support, regardless of whether consumers after their dollars or their working hours, they have to position and market of recommendation so it looks appealing.

One guideline of promoting is that managers should just guarantee what you can convey. On the off chance that item neglects to satisfy client guidelines, dependability and trust wind down and image breakdown. So also, on the off chances that guarantee a workplace that can't offer, systems will hurt representative resolve. While making a picture to pull in top ability is significant, you additionally need to support it.

If a business can't stand to guarantee educational cost repayments, however, it would like to draw in representatives focused on learning, work lower-cost training openings into any organizational culture. Socio-interactive training has several benefits including alleviation of chances of workplace bullying ^[8]. It is necessary to know will it be beneficial to have week after week lunch-and-learn meetings where representatives alternate introducing to the gathering. Guarantee instruction subsidizing for a little scope, consenting to pay for one applicable gathering every year. Markets change, thus do worker desires. Much the same as brands need to develop to remain serious; management image needs to change with worker desires.

Organizations have to keep steady over essential patterns, similar to pay information, however, they likewise need to realize what benefits their rivals are giving. Keep on the news about the top work environments in your field. It might be too little to even think about providing an exercise center in-house like a significant corporate contender, yet perhaps it could stand to offer wellness recompenses.

Marketing and HR are two basic divisions in any business, and they have to cooperate for the strength of a business. Right now, organizations need to discover better approaches to pull in the correct clients and ability. While

finding a crowd is constantly a major advance, having a solid gathering of workers may very well be the most significant approach to discover achievement today. It's insufficient to just set up a need advertisement on the web or in the paper. Those days are a distant memory. This article shows the job of marketing and Human Resources today and how enlisting supervisors can use these limited-time systems to draw in the best-fit colleagues.

Since representatives need to work for brands they feel lined up with their objectives, showcasing and HR go connected at the hip. There is more rivalry than any other time in recent memory for the top ability, and this implies organizations of all sizes need to act rapidly to locate the best workers. As indicated by OfficeVibe, the best applicants are off the market in just 10 days.

Much the same as when promoting a business, organizations have to be clear with their message. They must know what their identity is and who they are attempting to converse with. While contracting, it's the same. They are not composing an expected set of responsibilities for everybody. They are composing it for the best candidate of CSR. Note that best fit probably won't mean generally cultivated. Truly, instruction and experience are constantly significant, yet a few things can be educated enroute with the perfect individual. The best way to find better approaches to arrive at these correct competitors, regardless of whether it is through a blog or neighborhood meetings. They may need to go to them to abstain from sitting around and cash on another terrible contract.

3. The Logic of the Relationship between Green Marketing and Green HRM Practices

The green human asset executives and their management have to make green mindfulness among the new ability and the current representative working for the association, energize their workers for helping the association to lessen the reasons for ecological debasement through green development, green projects, and practices, hold the assets for the group of people yet to come. Green HRM can create readiness, motivation, and pledge to workers to contribute their endeavors, thoughts to the greening of their association. Companies may pick among a diversity of sustainability reporting structures, such as the Global Reporting Initiative (GRI), ISO26000, and the Organization for Economic Cooperation and Development Guidelines for Multinational Enterprises, or they might just generate their format. The key purpose of reporting is to create transparency of organizational sustainability actions. As might be expected, some of these formats do not require reporting of anything other than optimistic growth, which is one instigator for not using a standard scheme

and can lead to greenwashing ^[9]. Another important sustainability form is volunteering sustainability ^[10] which is required to be known for internal CSR to avoid greenwash impression in the context of green development, both social and environmental ^[11]. Greenwashing is the procedure of transmission a false imprint or providing deceptive information about how an organization's products are more environmentally sound. Sustainability actions are associated with green branding and the corporate social responsibility of the companies ^[12].

There is a requirement for a proactive way to deal with natural administration over the world. The prior accomplishment of a firm was unequivocally subject to the advancement of financial worth. Anyway today, associations need to consider the decrease of natural impressions and offer significance to social and ecological factors alongside prudent and money-related factors to empower the association to be effective in the corporate division in this manner empowering fulfillment of benefit by the investors. Considering only the benefits of shareholders is not enough, rather internal CSR demands the welfare of employees too ^[13], which varies across the organizations and culture ^[14]. At the same time, it is fundamental to understand how external stakeholders view the internal CSR by the firms.

This examination is an audit article that recognizes the significance of contemporary environmentalism in driving organizations of different countries. We contend that worker observation is fundamental as representatives are happy to work in a firm just when they feel it adds to their worth profile. Green skepticism is the belief that claims by companies, and the organizations that support them, are false or exaggerated. Human assets assume a significant job in overseeing representatives from passage exit. Presently their corporate initiatives are concentrating on greening the business, so the HR department has the extra obligation of practice environmental awareness alongside HR strategies. Experimental outcomes from an example of Chinese firms from different enterprises and locales uncover that SHRM intercedes the relationship between marketing direction and firm execution. It is likewise discovered that the impact of SHRM on firm execution is more grounded for firms with a higher degree of self-governance in staffing and more vulnerable for private firms. Different kinds of possession, state-owned and foreign-owned have no impact on this relationship.

With globalization, the business condition is getting progressively serious, with increasingly fast changes. To adapt to this expanding pressure, firms have started to grow increasingly advanced serious procedures and to experience inside realignment, particularly those in rising

economies. This infers the effect of SHRM on firm execution shifts between various proprietorship types and authoritative elements. It is then important to analyze not just the immediate effect of SHRM on hierarchical results yet in addition different components that may impact this relationship. In particular, it is recommended that possession types and independence in staffing moderate the impact of SHRM on execution. When all is said in done, state-possessed ventures (SOEs) are considered more for green marketing.

Green marketing procedures have progressively bureaucratic and corporate social responsibility imperatives. In this way, HRM forms are not as handily changed as they are in remote contributed firms. Without the required adaptability in overseeing hierarchical assets, the effect of SHRM on firm execution will be constrained in SOEs. However private firms need assets and backing from the administration, and therefore their capacity to use SHRM is constrained. Self-sufficiency in staffing, then again, is another institutional variable that could separate these organizations. Subsequently, it is additionally proposed as an arbitrator. In outline, this investigation adds to the comprehension of the job of market direction on the reception of SHRM and the impact of SHRM on firm execution in a developing economy setting, which is particularly powerless against institutional impacts. The institutional change of moving Chinese ventures towards a market-arranged economy, and the isomorphic pressures from worldwide rivalry, would drive the improvement of SHRM in China. The directing impacts of institutional and hierarchical factors (possession and independence) in a rising economy setting ought to likewise advance this comprehension.

By inspecting SHRM from this edge, the discoveries from an Asian setting that go past what is known from created economies supplements the present writing on overseeing in worldwide settings all in all, and on the predecessors and results of SHRM specifically. Additionally, firms taking part in SHRM when all is said in done had the option to accomplish preferable execution over firms in any case. The intervening impact of SHRM between marketing direction and firm execution is upheld right now.

The communication terms of state-owned enterprises (SOEs) and foreign-invested enterprises (FIEs) with SHRM were not noteworthy. This backing the idea that the selection of SHRM was viable for improving the presentation for both SOEs and FIEs, as no control impact was found. Moreover, the connection terminals of private firms and SHRM was noteworthy for the perceptual estimates as it was. Subsequently, it could be abridged that there is no distinction among FIEs and SOEs to the extent

the impact of SHRM on firm execution is concerned. For private firms in China, the impact is likewise not critical regarding return on assets (ROA). The negative coefficient of SHRM and private firms by and by shows that private firms are not the same as different firms. The slant of private firms isn't as steep. There are impacts of SHRM on firm execution (net benefit, what's more, return on deals) in private firms are in reality higher, at first. As private firms utilize more SHRM, the impact diminishes substantially more quickly than for non-private firms. This maybe is clarified by the short history in business and the conceivable absence of administrative ability in private firms. These organizations regularly have lower abilities in inside administration, which may not support the impact of their usage of SHRM.

Table 1. Work Behaviors at Workplace (Green HRM)

Type of work behavior	Example scenario statement
Task performance	The employee (always/never/sometimes) carries out the core parts of his/her job well.
Organizational citizenship behavior	The employee (always/never/sometimes) does things that help others when it is not part of his/her job.
Counterproductive work behavior	The employee (always/never/sometimes) lies about the no. of hours s/he works.
Employee green behavior	The employee (always/never/sometimes) prints double sided.

Source: Adopted from ^[5]

The immaterial job of FIEs and SOEs in the SHRM-execution relationship might be credited to the intricacy of the advancement of Chinese firms. Research demonstrates that Chinese firms are progressively influenced by the changing industry condition. Despite the way that most FIEs are increasingly knowledgeable about a market economy, and accordingly better ready to exploit SHRM and green marketing connections, many joint endeavors have a less-created neighborhood accomplice as far as GHRM and green marketing, and have other institutional imperatives, while for SOEs, which are encountering different changes and improvements, there is a lopsided advancement among these organizations.

4. Discussion

The current examination endeavored to comprehend the nexus between Green HRM, Green Management towards clarifying individual Green qualities. The examination likewise endeavored to test the balance of green administration on the connection between Green HRM and individual Green qualities. An enormous private appropriation

business in was picked for the current review dependent on the ongoing activities towards green practices over the significant work possibilities. Consequences of the basic condition displaying from the non-administrative representatives of the organization showed a critical positive relationship between green HRM and individual green qualities. In like manner, the current investigation likewise announced a huge connection between Green Management and the upgrade of individual green qualities. Critically, the examination likewise announced noteworthy control of green administration on the connection between green HRM and individual green qualities. The investigation advances suggestions for specialists followed by the confinements and extension for future examinations^[15].

Be that as it may, the following inquiry is whether the connection between SHRM and firm execution is valid for all proprietorship sorts of firm in China. Do every Chinese firm profit by their execution of SHRM as far as the progress of money-related execution? Given the absence of precise examinations directed on firms with different possession types from China, this examination broadened current work on the connection between SHRM and firm execution by looking at the impacts of proprietorship. The outcomes recommend that possession types have no steady directing consequences for the relationship.

From the above review, it is to be recognized that the significance of green HRM rehearses is indispensable to advance representative confidence and this may help in showing up at a lot of advantage for both the organization and the worker. For instance, a portion of the advantages that an association can achieve because of presenting green HRM standards in employee management system EMS include:

- a) Improvement in the degree of consistency of representative
- b) Improvement in open picture
- c) Improvement in pulling in better representatives
- d) Improvement in profitability and supportability
- e) Reduction in the ecological effect of the organization
- f) The improved intensity and expanded by and large execution

Aside from this, it is to be recognized that workers who are effectively engaged with the condition the executives standards may assume a crucial job in showing up at better natural procedures to be actualized in green marketing and green HRM. Representatives may feel engaged to receive explicit condition the executive's standards as a come about of advanced human asset strategies which present better open doors for enhancements identified with a decrease of waste and advancement of lean assembling. This additionally may help in showing up at greener

items and green investment funds from squander end. The advancement of such qualities will likewise in a round-about way improve buyer fulfillment. Today most buyers search for organizations that receive ecological measures. Through this article, we have featured the significance of green "HR" standards with green marketing standards which an association ought to receive during the execution of a domain the executives program. In explicit various ramifications can be shown up at for administrators and chiefs.

We contemplated the significance of natural preparation and its relationship to cleaner creation systems. In their paper, they recognize various sorts of hierarchical preparing methodologies in businesses. This was an observational investigation that inspected eight firms from two distinctive industrialized states. From the outcomes, it was seen that the condition the board preparing was centered anyway learning forms were not solid. The investigation watched a need for top administration duty, absence of providers of cleaner innovations, and a hole between scholastic foundations and businesses as for actualizing green preparing arrangements as the key territories which market makers should concentrate on to improve their green preparing programs.

The recommendation made for the business chiefs are:

- a) The connection between different approaches and administrative practices are to inspected and comprehended in precise methodology
- b) The role of human in ecological administration that improves the working execution is to be given more significance

Impediments and Future Research: Although this examination adds to the investigation of SHRM with regards to a rising economy by looking at the directing job of self-rule and proprietorship, just the staffing part of self-sufficiency is examined. In a changing venture there are numerous other "autonomies" that a firm may have, for example, speculation choices and in any event, contracting and arrangement of top supervisory groups. Consequently, different types of firm self-rule could be inspected to comprehend their belongings in directing the SHRM–firm execution linkage. As to execution pointers, we analyzed just the money-related part of firm execution. In future examinations, the social parts of authoritative execution, including worker turnover, non-appearance, and social duty, could likewise be explored.

What's more, our outcomes and ongoing work demonstrate that more exertion should be dedicated to inspecting the instruments that underlie the relationship between SHRM and firm execution. For instance, there might be other factors at work that direct or intercede the relation-

ship. Other than self-sufficiency, there might be different issues, for example, information the board and preparing viability that may influence the execution of SHRM. Also, this examination didn't discover any reliably critical proprietorship impacts. This is as opposed to the standard way of thinking that SOEs are less effective than different firms. The reasons why SOEs can use SHRM just as different firms ought to be investigated further. As talked about, "possession types" may not be a decent factor to speak to firm attributes, as firms are right now changing quickly in China.

Drawing from institutional hypothesis and the resource-based view RBV of the firm, this investigation has recommended that the institutional setting of Chinese undertakings and the isomorphic weights of worldwide rivalry are driving the advancement of SHRM in China. This review bolsters the dispute that the market direction of changed Chinese firms is a key factor in creating SHRM, and SHRM has an ensuing effect on firm execution. It additionally affirms the dispute that self-governance in staffing is significant in improving the SHRM-execution relationship. The sort of possession, be that as it may, has no steady impacts. SOEs are no more regrettable than FIEs in the SHRM-execution relationship. Along these lines, it appears that proprietorship isn't basic as long as the firm has adequate staffing self-sufficiency. What's more, there is a need to watch and examine the circumstance of changing state-claimed ventures (SOEs) all the more intently. There is a great deal of variety in SOEs, as in some of them might be as market-situated as other non-SOE firms. The present discoveries advance the writing both on the procedure of market direction and on SHRM improvement in China ^[16].

5. Conclusions

The point of this paper gives information on how Green HRM can help or influences the representative and their associated practices and conduct against the condition. Representatives gain such a significant number of things either from work life or private life or because of this learning, singular conduct differs from the condition. This is just conceivable by the compelling execution of green HRM inside the association. It bodes well that offering Green HRM practices would pull in people to an association and by executing these practices

The outcomes additionally recognize the need to bring the hole between proficient execution of green HRM and it connects to the exploration and showing natural administration. Green marketing would bring about improving representative mentalities and practices inside the association. Future research needs to give observational

proof while the Green HRM conveys positive results. Because of developing worldwide natural concern and the Development of universal ecological models, there is a requirement for organizations to receive formal ecological practices.

Conflict of Interest

There is no conflict of interest.

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ARTICLE

Effect of Employee Orientation on Employee Performance in Commercial Banks in Nigeria

Nosike, Chukwunonso J.*

Department of Business Administration, Nnamdi Azikiwe University, Awka, Nigeria

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ABSTRACT

This study examined the effect of employee orientation and employee performance. Survey research design was employed. A sampled of three selected commercial banks in Enugu State, Nigeria. Data for the study were collected through questionnaire administered to the respondents. Using regression analysis, the result shows that employee orientation has a positive significant effect on employee performance of commercial banks in Enugu state, Nigeria. Based on the findings, the study recommended that bank management be able to properly plan and get ready for new hire orientation training in order to satisfy their expectations and create a basis for long-term employee happiness.

1. Introduction

A crucial component of training is employee orientation, during which a new hire is introduced to his or her new workplace, coworkers, and company policies, processes, laws, and regulations ^[1]. This orientation process aids new hires in familiarizing themselves with their roles, responsibilities, and other areas of the workplace, which improves their performance ^[2].

A new approach to orientation aims to mold employ-

ees' attitudes, habits, and expectations for achieving the organization's goals ^[3]. Because it improves new hires' integration and interactions with the workplace, organizational procedures, and other employees, this orientation process is also viewed as a socialization process. The act of promoting relationships between employees and their complete work processes is thus referred to as socialization. It should be noted once more that orientation is the cornerstone of good performance and productivity because when staff members are aware of what is expected

*Corresponding Author:

Nosike, Chukwunonso J.,

Department of Business Administration, Nnamdi Azikiwe University, Awka, Nigeria;

Email: cj.nosike@unizik.edu.ng

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of them, they can tailor their expectations and behaviors accordingly. They can also set goals to conform to the organization's rules, which will help them achieve their goals ^[4].

Although a company can gain a lot from employee orientation, there are still several gaps that must be filled to guarantee effectiveness. In some firms, there is insufficient orientation for new hires, making it difficult for them to completely comprehend their task and satisfy expectations. According to Osunde (2015), staff contentment or dissatisfaction with their jobs might have an impact on an organization's quality. This trait manifests itself as soon as a new worker joins a company. As a result, the degree to which new hires are orientated affects their job happiness, which in turn affects the caliber of their contribution to the firm.

The difficulties large organizations in Nigeria are having with orientation programs raise alarm. Orientation is still viewed as a waste of organizational resources by some organizations and some executives. The supply of insufficient orientation for employees to enable them to perform at their best continues to be a big issue for our firms in Nigeria. Most of the time, certain organizational characteristics have an impact on or influence new hires. This comprises the organization's goal, vision, and values as well as its institutional culture and organizational structure. This study therefore, examines the effect of employee orientation on employee performance in commercial banks in Nigeria.

2. Review of Related Literature

2.1 Employee Orientation

Traditionally, organizations conduct orientation by outlining the organization's history, structure, perks, and policies to the new hire. A more forward-thinking strategy is to use orientation as a chance to share the organization's mission and values with new hires, help mold their values, and integrate them into the organization's structure ^[3]. According to Klein and Weaver ^[5], new hires who participated in orientation training adapted to the company more so than those who did not. The result was that those that attended were more satisfied with their jobs than the others. After their orientation procedure, newcomers are known to have a very high level of socializing and an initial favorable attitude on the work. This causes their rate of job satisfaction to peak at the time they join an organization ^[6].

One aspect of socialization is orientation training, which helps new hires develop interpersonal relationships, clarify their goals, and become aware of the politics within an organization. Through orientation, new hires are fully

assimilated into an organization or work group, making it more enjoyable to learn and work in a new setting ^[7]. It improves task and work clarity and establishes realistic expectations for the job. As a result, it is understood that job happiness is positively correlated with how well an employee understands his or her objectives, standards, and work group (social interactions), as well as how well the individual can promote harmony in these areas ^[8].

The crucial time when an employee will either learn how to become a top performance or not is the first few months with any firm. This principle of learning, according to Mathias and Jackson ^[9], ensures that production potential is increased while integrating both the company and employee expectations. Employee orientation is the process of giving new hires a general overview of the company and their position. It is essentially regarded as a part of the employer's socialization process for new hires. It is possible to think of socialization as a continuous process of instilling in each employee the dominant attitudes, norms, values, and behavioral patterns anticipated by the company. Socialization is crucial for both organizational stability and worker performance. Knowing what they should and shouldn't do is a major factor in how well new hires perform at work. Being able to perform tasks correctly is a sign of effective socialization ^[3]. Therefore, it would seem that the term "orientation" should refer to some reflection or representation of an individual's overall motivational state at a specific time. The influence of needs, values, attitudes, abilities, and other behavioral factors will be depicted in this state. It could therefore be interpreted as a reflection of what a person wants from a circumstance and the degree to which he believes he will be successful in fulfilling those wants.

Organizational politics have been suggested by Vigoda ^[10] to have a detrimental impact on or contribute to job satisfaction in a similar vein. New hires can learn about the politics that are present in an organization during orientation training. This educates them about politics and shows them how to steer clear of it in order to accomplish their necessary objectives. As a result, orientation training has a beneficial impact on an employee's job happiness since it instills in the new hire specific behaviors and job traits that increase their pleasure with their new position and environment. According to Joo and Mclean ^[11], orientation programs are frequently used to forecast workers' (new hires') job satisfaction in a business. This is so because orientation training paves the way for the growth of anticipated attitudes and views that may favorably impact how an employee approaches his or her task, productivity, and job satisfaction. Compared to other forms or types of training, orientation training is known to have a stron-

ger direct relationship with job satisfaction. As a result, businesses are urged to invest more money in a carefully thought out and executed orientation training program.

According to Georgellis, Lange, and Tabvuma ^[12], job satisfaction contributes to an organization's high level of production, minimal turnover, and growth. It has long been understood that content employees are more effective employees. Additionally, a productive employee will always drive an organization's growth to new heights, giving it a competitive edge over competitors while simultaneously progressing staff members and bringing them to a state of accomplishment and self-fulfillment. This explains why both employees and employers place a high value on job happiness. Therefore, in order to establish expectations and favorable attitudes at an early stage of work, employers will need to devote all the resources necessary to ensure that they can achieve a better orientation training program. An effective orientation program decreases future bad behaviors including absenteeism, demotivation, a lack of commitment, intents to resign, and even other uncertainties that cannot be foreseen right away ^[12].

2.2 Employee Performance

Performance provided evidence of an employee's productivity inside the company. Performance in an organization is measured at all organizational, person, process, and relationship levels ^[13]. Employees can learn how to conduct their current and future tasks through training.

An annual performance review that is often given by a supervisor to a subordinate is described as a procedure that helps employees understand their responsibilities, goals, and accomplishments in the workplace. Performance management is the process of establishing an environment at work where employees may give their best effort ^[14]. Appraisals frequently serve as the foundation for identifying shortcomings in employee performance and formulating plans for improvement. However, traditional performance evaluation hasn't been able to produce the expected human resource results of morale, motivation, attitudes, and performance, claims ^[3]. The narrow focus on performance evaluation is being replaced by a focus on complete performance management in today's enterprises ^[15].

3. Methodology

3.1 Research Design

Because the study will entail the distribution of questionnaires to the intended respondents, it will use a survey research design. This supports Nwogu's (2009) assertion that correlational survey research design is appropriate for

examining relationships or associations between two or more variables or sets of scores. Primary data collection was used by the research to achieve the aims of the research via structure questionnaires.

3.2 Population and Determination of Sample Size

The study population consists of branches of commercial banks in Enugu State, Nigeria. Obviously, the researcher could not account for all the persons in the population that has many clusters or units. Therefore, purposely sampling was used to select three banks, and the elements of the population include the managers, head of operations, internal control officers and tellers. The total population was one hundred and twenty eight (128).

The respondents are promised in a cover letter to the questionnaire that all information submitted will be treated with the highest confidentiality and used for the purpose of the research. Closed-ended questions about the research study are included in the questionnaire, which are organized on a scale of Strongly Agree (SA); Agree (A); Undecided (UN); Disagree (D); and Strongly Disagree (SD) to allow respondents the option of ticking the most perceived alternative.

3.3 Model Specification

The model for the study is stated below:

$$Y = X$$

where:

Y = Employee performance

X = Employee orientation

The Model took the following form:

$$Y = \beta_0 + \beta_1 X_1 + \mu$$

where:

Y = Employee performance (dependent variable)

X = Employee orientation (independent Variable)

β_0 = Constant term (intercept)

β_1 = Coefficients of job performance

μ = Error term (stochastic term)

Explicitly, the equation can be defined as:

$$\text{Employee orientation} = f(\text{Employee Performance}) + \mu$$

Representing the equations with the variables of the construct, hence the equation below is formulated:

$$EMP_{it} = \beta_0 + \beta_1 EMO_{it} + \mu_{it}$$

where:

β_0 = Constant term (intercept)

β_{it} = Coefficients to be estimated for firm i in period t

μ_{it} = Error term/Stochastic term for firm i in period t

EMP_{it} = Employee performance i in period t

EMO_{it} = Employee orientation i in period t

3.4 Method of Data Analysis

To test the significant effect and the relationship between the dependent variable and independent variables, regression analysis will be used to test the formulated hypotheses with the aid of SPSS version 20.0. at 5% level of significance.

Decision Rule

The decision for the hypotheses is to accept the alternative hypotheses if the p-value of the test statistic is less or equal to the alpha at 5% and to reject the alternative hypotheses if the p-value of the test statistic is greater than alpha at 5% significance level.

4. Data Analysis

Out of 128 copies of questionnaires distributed 101 were completed and returned. This represents 86%.

Test of Hypotheses (Null)

H_{01} : Employee orientation has no positive significant impact on employee performance of commercial banks in Nigeria.

This hypothesis was tested using the data in Tables 1 and 2 above.

Table 3 shows a regression analysis was used to investigate the association between employee performance and employee orientation. The adjusted R squared shows us how much variation in the dependent variable is caused

Table 1. Analysis of Data Collected for Employee Orientation

S/N	Statements	Response Options				
		(SA)	(A)	(N)	(D)	(SD)
	Employee Orientation					
1.	It enables the new employee to become familiar with the organizational structure, perks, and laws.	36	56	0	9	0
2.	One aspect of socialization is orientation training, which promotes communication between people and goal clarification.	33	57	2	8	1
3.	Training has become more organizationally flexible, giving new hires a foundational understanding of the company and their position.	29	60	0	10	2
4.	Expectations from the company and the employees are intertwined.	36	49	2	14	0
5.	It enables the new employee to become familiar with the organizational structure, perks, and laws.	28	58	0	15	0

Source: Field Survey, 2022

Table 2: Analysis of Data Collected for Employee Performance

S/N	Statements	Response Options				
		(SA)	(A)	(N)	(D)	(SD)
	Employee Performance					
6	Due to the employees' adequate orientation, which enables them to perform at their highest level, I am giving it my all.	28	62	1	10	0
7	Employee chooses to work for the company due to the welcoming environment and orientation	34	51	0	16	0
8	Employee work effectiveness in the organization	44	47	0	8	2
9	The working environment, perks, and organizational structure all inspired employees.	37	53	0	11	0
10	The goal was to create a workplace where employees could work to the best of their ability.	28	60	1	12	0

Source: Field Survey, 2022

by changes in the independent variable. The value of adjusted R squared was 0.997, indicating that there was an 100% fluctuation in employee performance attributable to variations in employee orientation.

Table 3. Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.999 ^a	0.998	0.997	6.64136

a. Predictors: (Constant), EMO

In Tables 4 and 5, it reveals that the probability of the slope coefficients indicates that $P(0.00 < 0.05)$. The coefficient = 0.999, and t-statistics of = 35.597 for employee performance, implies that employee orientation is positively related to employee performance and this is statistically significant at 5%. Hence the p-value is less than the 5%.

A positive link between pay and employee performance is shown in Table 5 with a correlation coefficient of 0.999. The coefficient of determination (R) is used to determine how much variance the two variables share. The value of R is $0.999 \times 0.999 = 0.998$. It means that employee orientation can account for about 100 percent of the variation in employee performance in banks. The study concludes that there is a high level of confidence between employee orientation and performance, and the correlation coefficient is significant at the 0.05 level.

Table 4. ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	55889.677	1	55889.677	1267.119	0.000 ^b
	Residual	132.323	3	44.108		
	Total	56022.000	4			

a. Dependent Variable: EMP

b. Predictors: (Constant), EMO

Table 5. Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0.813	4.092		0.199	0.855
	EMO	0.992	0.028	0.999	35.597	0.000

a. Dependent Variable: EMP

Decision

Since p-value of the test statistic is less or equal to alpha, we therefore, reject null hypotheses and uphold alternative hypothesis which state that employee orientation has positive significant impact on employee performance of commercial banks in Nigeria.

5. Conclusions

The relationship between employee orientation and performance is investigated in this study. One hundred and one (101) respondents filled out a questionnaire, and the results were collected (banks staff). Regression analysis was used to determine the impact of employee orientation on staff performance at commercial banks in Nigeria's Enugu state. Additionally, it demonstrates that the company sees orientation as a crucial component to keep workers motivated, let them know it is willing to collaborate with them, and foster better employee loyalty. Therefore, underperforming employees may not be aware of what is necessary for them to perform better, necessitating a lot of orientations. Based on the findings, the study advised bank management to be able to properly plan and get ready for new hire orientation training in order to satisfy their expectations and create a solid foundation for their contentment within the banks.

Conflict of Interest

There is no conflict of interest.

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ARTICLE

Effect of Corporate Governance Compositions on Financial Reporting Timeliness in Nigerian Deposit Money Banks

Okerekeoti, Chinedu U. Ezejiofor, Raymond A. 

Department of Accountancy, Nnamdi Azikiwe University, Awka, Nigeria

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ABSTRACT

This study ascertained the effect of corporate governance compositions on timeliness of financial reporting in deposit money banks in Nigeria. *Ex Post Facto* research design was employed for this study. Purposive sampling was used to select eight (8) deposit money banks in Nigeria with international authorization. Data were extracted from annual reports and accounts of the sampled banks and analyzed with regression analysis. The results show that board size has a positive and significant effect on financial reporting timeliness deposit money banks in Nigeria, while audit committee independence has a positive but insignificant effect on financial reporting timeliness of deposit money banks in Nigeria. Therefore, on the basis of the findings and conclusions of the study, the study recommends among other things that the number of banks board of directors should play a vital role in how well it can oversee daily operations of the institution and monitor management.

1. Introduction

Proper managerial behavior motivation for company improvement is just as important to good corporate governance as direct manager behavior supervision ^[1]. The so-called separation of ownership and control in large organizations with diffuse ownership creates a need for director oversight and accountability ^[2]. From systems where shareholders are outsiders with little direct motivation to oversee management to systems where shareholders are

insiders with extremely close involvement in the management enterprise, supervision can take many different shapes. Instead, according to Prowsen ^[3], corporate governance is a mechanism to make sure that the boards of directors and management (insiders) execute to their highest potential for the benefit of external investors (creditors and shareholders).

The timely submission of financial reports is a crucial component of the investment decision-making process. The content of a financial report will become less relevant

*Corresponding Author:

Ezejiofor, Raymond A.,

Department of Accountancy, Nnamdi Azikiwe University, Awka, Nigeria;

Email: nattyhoodz@yahoo.com; thadray4life@yahoo.com

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if it is submitted late^[1]. For users of financial information, timing of information is as least as crucial as its content in this context. Timing of financial reporting is viewed by information consumers as a crucial supplementary component to accounting information^[4,5]. Unnecessary delays in financial statement release raise the level of uncertainty surrounding investment choices^[6,7]. The amount of information and its relevance are diminished as the delay lengthens. Entities should strike a balance between timely reporting's relative advantages and the accuracy of the financial data given^[8]. It may frequently be necessary to report information before all the details of a transaction or other occurrence are understood, which reduces trustworthiness. In contrast, if reporting is postponed until all details are available, the data may be quite accurate but be of little help to consumers who had to make judgments in the interim^[9]. One of the general purpose financial reports' qualitative characteristics that has long been acknowledged is timeliness^[5,10].

Both emerging and advanced nations are currently dealing with a persistent problem caused by the negative effects of timely financial reporting^[11]. This worry stems mostly from the potential that the impact of the delay in financial reporting. In order to safeguard stakeholders from the global financial crisis and business failures (such as insider trading and information asymmetry), several measures have been introduced, such as corporate governance mechanisms^[12]. The concern for the interaction between corporate entities and stakeholders was consequently brought about by the issue of financial reporting quality^[13].

Due to this growing worry, corporate entities have been seeking for strategies to deliver timely financial reporting quality in order to minimize the influence of time lag on the financial reporting^[14]. According to Aigienohuwa and Ezejiofor^[15], there is no connection between a company's leverage and how quickly financial disclosures are made by publicly traded companies in Nigeria. Timely financial reporting is positively and statistically associated with leverage, according to Raweh, Kamardin, and Malek^[16]. According to Oraka, Okoye, and Ezejiofor^[17], a bank's size, age, the sort of Audit Company it uses, and its performance all have an effect on how swiftly financial reporting is completed in Nigerian banks. Omar and Ahmed^[18] found that many publicly traded companies release their financial reports in accordance with the law. Efobi and Okougbo^[19] found that a company's age has a positive significant impact on its financial reporting timeliness, whereas its leverage, firm size and performance have a negative significant impact. Numerous academics have looked into the timely submission of financial reports, but the majority of them concentrated on the analysis of

financial performance and the reports' uncertainty. Thus, this research studies the effect of corporate governance structure on timeliness of financial report submission.

2. Literature Review

2.1 Corporate Governance

The authors of Adeoye^[20] and Ogbojafora et al.^[21] highlighted the principles of corporate governance practices, which were partly inspired by the needs and wants of shareholders to exercise their ownership rights, increase the value of their shares, and maximize wealth as well as to provide guidance against corporate failure or systemic crisis. Since early 2001, as a result of the failure of notable corporations including Enron Corporation, Parmalat, Xerox, Tyco, and WorldCom, among others, shareholders and regulatory agencies around the world have paid more attention to corporate governance procedures by contemporary firms. top this current wave of corporate collapse, and the Australian government introduced the Clerp 9 legislation following the demise of HH and one tel. In order to improve corporate governance practices in Nigeria, the Security and Exchange Commission (SEC) of that country issued the Code of Best Practices of Corporate Governance in 2003 and revised it in 2008. Good corporate governance standards are essential for boosting the confidence of different stakeholders and luring investors for the aim of growing the company. In actuality, it refers to laws and ordinances passed to direct business operations in the dispersed shareholders' best interests.

Corporate governance has been defined differently by academic authorities and in reality. Corporate governance, as described by Liu, Harris, and Omar^[22], is a set of internal controls aimed at promoting shareholders' interests and enabling managers to be transparent and accountable on matters pertaining to business operations and decision-making. Corporate governance, according to Shuker and Md. Aminul^[23], is a system put in place by businesses on which they are directed and controlled to promote the organization's perpetuity, which is the management and board of directors' exclusive concern. According to Cadbury^[24], corporate governance refers to any financial or nonfinancial controls that guarantee the organization is being run properly and in the appropriate direction. Okaiwele^[25] in its studies sees corporate governance as a set of rules that have effect on the expectations about the exercises of control of resources in a company.

2.2 Audit Committee Independence

The nature and quality of membership of audit committee is a major constraint in the performance of the com-

mittee. As a result, the effectiveness of an audit committee in controlling the preparation of financial statements is seen to be greatly influenced by its independence^[26]. To perform effective monitoring and prevent opportunistic management behavior, such as a delay in the reporting architecture, an audit committee should be independent from management^[13]. Giving a fair assessment of financial information is one of the audit committee's goals, and Audit Committee Independence supports timely financial reporting^[27,28]. Ofo^[29] claimed that in order for the audit committee to be independent, all of the members must be independent nonexecutive directors, not merely nonexecutive directors.

Academic authority and the actual world have differing definitions of corporate governance. According to Liu, Harris, and Omar^[22], corporate governance is a system of internal checks and balances that managers can use to be open and accountable when making decisions about how their company is run. According to Shuker and Md. Aminul^[23], corporate governance is a framework put in place by organizations to promote the perpetuity of the organization, which is the management and board of directors' only responsibility. Corporate governance, according to Cadbury^[24], is any financial or nonfinancial oversight that ensures the organization is being managed appropriately and in the right direction. Regression analysis and content analysis of annual reports were used by McGee and Yuan^[30], Abdelsalam and El-Masry^[31], and Dye^[32] to determine the impact of audit committee independence on the timeliness of financial reporting of listed businesses on the US Securities Exchange. The findings revealed that the audit committee's independence has an impact on how timely financial reporting is. A study on audit committee independence and timely financial reporting was done by Apadore and Noor in 2013^[33]. The findings revealed a favorable but negligible correlation between audit committee independence and timely financial reporting.

2.3 Board Size

According to Nauman^[34], the term "board size" refers to the total number of members, whether they were executive or non-executive directors that made up the board. According to Laksmana's^[35] theory, a company's size determines how dominant its management will be. Additionally, a larger board size draws a wider range of managerial and financial abilities and knowledge. According to Stefanescu^[36], this board characteristic was frequently used as a stand-in for good corporate governance. Additionally, the best course of action is to advocate any fair minimum and maximum requirement number where no fixed board membership size is authorized by any corporate gover-

nance standards.

Appah and Emeh^[13] conducted empirical studies that used board size as one of the corporate governance features and found a favorable correlation between board size and timely financial reporting. In a study on the relationship between corporate governance traits and timely financial reporting, Okaiwele^[25] discovered a negative correlation between board size and timely financial reporting. Mohamad- Nor, Shafie, and Wan-Hussin^[27] discovered a strong correlation between board size and the timeliness of financial reporting in their analysis utilizing samples from Malaysia. While Turel^[37] discovered that the timeliness of financial reporting declines as board size increases. Nauman^[34] posits that larger boards have the tendency to improve timeliness of financial reporting because of the collective experience and expertise, which can aid better decision making.

2.4 Timeliness of Financial Reporting

The extensive body of literature has been generated on the topic of the interval between the end of the fiscal year and the publication date of the audit report, or the timeliness of financial reporting. A crucial qualitative quality and essential element of financial accounting is timely corporate financial reporting^[38]. In the research that is currently available, financial reporting timeliness is defined as the time between the end of the fiscal year and the date of the audit report^[11,37,39]. Timely financial reporting, according to Emeh and Appah^[13] and Okaiwele^[25], is an indicator of a stable financial market. Ibadin, Izedonmi and Ibadin^[12] argue that the period of financial reporting assist in efficient and allocation of financial resources by reducing information asymmetric and enhancing share price and mitigating against insider trading and market leaks^[40].

2.5 Empirical Studies

Fatimehin, Ezejiofor, and Olaniyi^[41] evaluated the business aggregates on the timeliness of financial reporting of Nigeria and Ghana in the extensive body of research discussing timeliness of financial reporting. A research design known as ex post facto was used. To determine whether there was a significant relationship between the variables, the retrieved data were evaluated, and multiple regression analysis was employed to examine the hypotheses. According to the analysis, return on assets has a marginally negative but negligible impact on how quickly deposit money banks in Nigeria and Ghana submit their financial data, whereas bank size in the two nations has a marginally positive but negligible impact. Aigienohuwa

and Ezejiofor^[15] looked at the relationship between leverage and the timeliness of financial disclosures in Nigerian listed corporations from 2010 to 2019. An ex post facto research design was employed in the study. Data were acquired from a content analysis of the chosen quoted Nigerian companies' annual reports and accounts. The connection between the variables was estimated using the regression approach. The outcome revealed no effect exists between the timeliness and corporate leverage and of financial disclosures in publicly traded companies in Nigeria. Oyinlola, Folajin, and Olowe^[42] investigated the impact of corporate governance on timely financial reporting of enterprises in emerging and developed nations. The sample size, range, median, mean, and p-value for both samples are displayed in descriptive statistics. Companies in developing economies reported financial results on average 97.1 days after the end of the fiscal year, compared to 65.8 days for businesses in developed economies. The medians for the developing and developed economies were, respectively, 82 and 53 days. The median data suggests that the average developing company reports financial results 29 days later than the average developed company. The relationship between audit report delay and the traits of the audit committee was investigated by Raweh, Kamardin, and Malek^[16]. In their sample from 2013 to 2017, all companies listed on the Muscat Securities Exchange. The information was gathered from the published financial reports of 119 companies listed on the Muscat Securities market. Utilizing were considered. The study discovered a favorable statistical relationship between timely financial reporting and leverage using descriptive statistics, correlation, and simple regression. Oraka, Okoye, and Ezejiofor^[17] assessed the impact of Nigerian deposit money institutions' timely financial reporting. Sixteen (16) banks that are quoted on the Nigerian Stock Exchange make up the study's population. Regression analysis was utilized to examine the proposed hypotheses with the aid of SPSS version 20.0. According to the study, the size, age, kind of Audit Company, and bank performance of Nigerian banks all have an effect on how swiftly financial reporting is completed. The elements that affect the timeliness of yearly financial reporting were identified by Omar and Ahmed^[18]. 180 companies that meet the study's criteria and are listed on the Amman and Palestinian Stock Exchanges made up the sample. The study's three categories of hypotheses—internal auditing committee factors, external auditor independence, and demographic factors—were examined using a multi-regression test. According to the survey, many listed businesses publish their financial reports within the prescribed window of time. Using a sample of 33 financial institutions, Efobi and Okougbo^[19]

explored the variables that may have an impact on Nigeria's financial reporting timeliness (2005-2008). The estimation was conducted using the Generalized Least Square (GLS) regression approach, and the findings show that, on average, the sampled companies released their financial reports 122 days after the end of the fiscal year. The timely delivery of financial reports is significantly impacted by the size, leverage, and performance of the enterprises, but positively significantly by the age of the business. In their study, Appah and Emeh^[13] looked at how corporate governance affected the timely release of financial statements by listed companies in Nigeria. Data was gathered from books, financial documents, and notebooks in order to accomplish this goal. Granger causality, various regression models, and pertinent diagnostic tests were employed for assessing the information acquired. The findings showed a strong correlation between board independence and timely financial reporting, as well as between board size and timely financial reports, as well as between board knowledge and expertise and timely financial reports. The study draws the conclusion that the implementation of suitable corporate governance criteria will significantly improve the timeliness of financial reports and the quality of financial statements based on the empirical outcome. Study conducted by Modugu, Eragbhe, and Ikhatua^[43] on the factors that influence audit delays in Nigeria for a 20 sampled publicly traded companies from 2009 to 2011. According to the audit delay for each company, Nigerian businesses must wait between 30 and 276 days before publishing. Before they are fully prepared to deliver the audited accounts to the shareholders at the annual general meetings, Nigerian listed businesses typically take two months from their balance sheet date. The findings from the panel data that were calculated using Ordinary Least Square regression revealed that the main causes of audit delays in Nigeria are the size of the company, the auditors' audit fees, and the transnational links of the companies.

3. Methodology

Ex-Post Facto research design was employed by the study, in which the required data were sourced from secondary materials rather than being changed in order to acquire more in-depth information and a better understanding of the study. The study used eight international authorized deposit money banks in Nigeria. Data were extracted from annual reports and accounts of the sampled banks in Nigeria from 2011 to 2020.

3.1 Model Specification

The model used in Clatworthy and Peel's^[44] study,

which looked at Jordanian banks' non-interest revenue and financial performance, has been modified for this study. The model from Clatworthy and Peel ^[44] is shown below: Timeliness = f(Firm characteristics)

$$\text{TFR} = \beta_0 + \beta_1 \text{BDS}_{it} + \text{ACI}_{it} + \text{eit}$$

where,

TFR = Timeliness of financial reports (No of days from financial year end till the date of publication)

ACI = Audit committee independence

BDZ = Board size

e = Stochastic error term

i = Firm 1 to 8

t = Year 1 to 10

β_0 = autonomous variable

β_1, β_2 are coefficients of the independent variables.

3.2 Method of Data Analysis

The study employed OLS regression was used to estimate the effect of board independence, firm size and timeliness of financial reporting. This study used the E-view econometric software, using OLS regression model.

Decision Rule

The 5% (0.05) level of significance was used to base the judgment. If the estimated probability value (P-value or Sig., for example) exceeds the stipulated 5% level of significance, the null hypothesis (H_0) would be accepted; otherwise, it would be rejected.

4. Data Analysis and Results

4.1 Data Analysis

Table 1 shows the mean (average) for each of the variables, their maximum values, minimum values, standard deviation. It was observed that on the average over the ten (10) years periods (2011-2020), the sampled banks in Nigeria were characterized by positive financial reporting timeliness (195.20), with maximum and minimum values of 456000 and 69.000 respectively. The large difference between the maximum and minimum value of the board size (BDS) and audit committee independence (ACI) has mean values of 6.20 and 37.62 respectively. At the 5% level of significance, the Jarque-Bera (JB) test, which checks for normality or the presence of outliers or extreme values among the variables, reveals that the majority of the variables in this table are normally distributed. This indicates that the pooled regression model can also be estimated using the least square estimate.

Table 1. Descriptive analysis

	T	BDS	ACI
Mean	195.2000	6.200000	37.61800
Median	98.00000	6.000000	33.33000
Maximum	456.0000	8.000000	60.00000
Minimum	69.00000	5.000000	20.00000
Std. Dev.	155.3890	0.918937	13.03583
Skewness	0.672517	0.507130	0.206232
Kurtosis	1.713429	2.678670	2.106671
Jarque-Bera	1.443492	0.471656	0.403401
Probability	0.485903	0.789917	0.817339
Sum	1952.000	62.00000	376.1800
Sum Sq. Dev.	217311.6	7.600000	1529.396
Observations	10	10	10

4.2 Test of Hypotheses

Hypothesis One

H_{01} : Board size does not significantly affects financial reporting timeliness of deposit money banks in Nigeria.

In Table 2, regression analysis was performed to investigate the relationship between timely financial reporting and board size. The adjusted R squared, also known as the coefficient of determination, indicates how much the independent variable's changes have affected the dependent variable's variance. The adjusted R squared value was 0.61, indicating that variations in board size were responsible for 61% of the variation in financial reporting timeliness, with the remaining 39% of the variation being explained by unmeasured unknown variables.

The regression analysis revealed that board size (BDS) shows a positive and significant effect (Coef. = 136.2632, $t = 3.849107$ and P-value = 0.005). The result shows that the board size has a positive and significant effect on financial reporting timeliness at 5% level of significance. However, Prob(F-statistic) value is 0.004884, the study therefore reject null hypothesis and uphold alternate hypothesis which stated that board size has a positive and significant effect on financial reporting timeliness deposit money banks in Nigeria

Hypothesis Two

H_{01} : Audit committee independence does not significantly affect financial reporting timeliness of deposit money banks in Nigeria.

In Table 3, the purpose of the regression study was to investigate the relationship between audit committee in-

dependence and timely financial reporting. The adjusted R squared, also known as the coefficient of determination, indicates how much the independent variable's changes have affected the dependent variable's variance. The modified R squared value was 0.61, indicating that changes in audit committee independence were responsible for 61% of the variation in financial reporting timeliness, with 39% of the variation being explained by unaccounted-for unknown variables.

The regression analysis revealed that audit committee

independence (ACI) shows a positive and significant effect (Coef. = 4.506625, $t = 1.155070$ and $P\text{-value} = 0.281$). The result shows that the board size has a positive and significant effect on financial reporting timeliness at 5% level of significance. However, Prob(F-statistic) value is 0.281394, the study therefore reject alternate hypothesis and uphold null hypothesis which stated that audit committee independence has a positive but insignificant effect on financial reporting timeliness of deposit money banks in Nigeria.

Table 2. Regression analysis between board size and financial reporting timeliness

Dependent Variable: T				
Method: Least Squares				
Date: 08/14/22 Time: 21:41				
Sample: 2011 2020				
Included observations: 10				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-649.6316	221.6468	-2.930931	0.0190
BDS	136.2632	35.40124	3.849107	0.0049
R-squared	0.649363	Mean dependent var		195.2000
Adjusted R-squared	0.605533	S.D. dependent var		155.3890
S.E. of regression	97.59449	Akaike info criterion		12.17638
Sum squared resid	76197.47	Schwarz criterion		12.23689
Log likelihood	-58.88188	Hannan-Quinn criter.		12.10999
F-statistic	14.81562	Durbin-Watson stat		1.387997
Prob(F-statistic)	0.004884			

Table 3. Regression analysis between Audit committee independence and financial reporting timeliness

Dependent Variable: T				
Method: Least Squares				
Date: 08/14/22 Time: 22:01				
Sample: 2011 2020				
Included observations: 10				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	25.66978	154.4983	0.166149	0.8722
ACI	4.506625	3.901605	1.155070	0.2814
R-squared	0.142935	Mean dependent var		195.2000
Adjusted R-squared	0.035802	S.D. dependent var		155.3890
S.E. of regression	152.5820	Akaike info criterion		13.07014
Sum squared resid	186250.1	Schwarz criterion		13.13065
Log likelihood	-63.35069	Hannan-Quinn criter.		13.00375
F-statistic	1.334186	Durbin-Watson stat		1.617375
Prob(F-statistic)	0.281394			

5. Conclusions and Recommendations

This study ascertained the effect of corporate governance compositions on timeliness of financial reporting in deposit money banks in Nigeria. Purposive sampling was adopted by the study to select eight (8) deposit money banks with international authorization. Data were extracted and analyzed with regression analysis. The findings indicate that board size has a favorable and considerable impact on the timeliness of financial reporting for deposit money institutions in Nigeria, but audit committee independence has a favorable but little impact on the same timeliness. A larger board will probably offer more diversity and skill and have a greater capacity for oversight. Therefore, this study draws the conclusion that corporate governance affects how quickly Nigerian deposit money banks provide their financial data.

The study makes the following recommendations based on its findings and conclusions:

1) The size of a bank's board of directors should play a key role in how well it can oversee daily operations of the institution and monitor management.

2) The government should make sure that regulatory bodies keep an eye on how businesses conduct themselves to guarantee that the board of directors follows best practices and releases the company's financial statements to the public as and when required.

Conflict of Interest

There is no conflict of interest.

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Appendix 1

S/N	Banks Licensed with International Authorization
1	Access bank plc
2	Fidelity bank plc
3	FCMB plc
4	First bank plc
5	GTB plc
6	Union bank plc
7	UBA plc (M)
8	Zenith bank plc

ARTICLE

A Strategic Assessment and Evaluation of the Major Determinants of Work-Life Balance for University Student Workers in Lebanon

Atef Harb^{1*} Nourham Keyrouz²

1. Faculty of Business Administration and Economics, Notre Dame University, Lebanon

2. Talent Acquisition Specialist-Exness, Limassol, Cyprus

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ABSTRACT

This research aims to explore the major determinants of work-life balance (WLB) for university student workers in Lebanon. The proposed relationships consist of causality between each of the variables of working hours, proximity to employment, proximity to university, workload, study leave, leaving early, work from home, study at work, and flexible working hours on one hand, and work-life balance on the other. Employing a deductive approach, this study presents one main research question and quantitatively tests 11 hypotheses using a sample of 300 workers studying in both Lebanese University and Notre Dame University. The findings show that work-life balance significantly varies according to demographic factors. As for variables, the number of courses was found to have a significant negative causal relation with work-life balance, while the ability to obtain a study leave and leaving early have a significant positive causal relation with work-life balance. This research adds quantitative empirical proof that number of courses, study leave, leaving early significantly affect "work-life balance" of today's private and public university student workers in Lebanon. Therefore, the findings offer a theoretical enrichment to the topic of work-life balance in general, and open way for new research to expand internationally as well as locally.

1. Introduction

Work-life balance is defined as the management between work and a multitude of activities that are related to health, lifestyle, family, and society, which can ultimately affect an individual's overall productivity. Likewise, school-life balance refers to a student's ability to

accommodate between several life-related aspects along with his/her academic duties. In this line, the most significant determinants of WLB for student workers are rooted in work and academic-related aspects, along with other demographic and contextual factors ^[1-3]. Indeed, workers who hate their current job are on a constant search for better opportunities and pay. However, even if they shift-

*Corresponding Author:

Atef Harb,

Faculty of Business Administration and Economics, Notre Dame University, Lebanon;

Email: aharb@ndu.edu.lb

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ed to another work, they may not be satisfied due to their inability of balancing their jobs with their personal lives. Another typology of individuals is identified as being those obsessed with their work, and that consequently tends to willingly allocate most of their time to their jobs at the expense of personal time. Lastly and for some individuals, work is affiliated with their own self-purpose, and therefore do not encounter the difficulties of balancing work and personal life. Within the socio-economic context of modern-day life, the number of university student workers has been, and still is increasing, hence highlighting the concurrent importance of scrutinizing their WLB^[4]. Henceforth, this research aims at responding to the recent calls for filling the gaps in the existing body of literature on WLB, by empirically exploring the latter concept in the case of student workers in Lebanon. Moreover, and to the author's knowledge, no studies that target the WLB of students in Lebanon have yet been conducted, be it within the contexts of public or private universities. More specifically, this research aims to explore the determinants of WLB for university student workers within Lebanon. Following a deductive approach, the independent variables are identified by the existing body of knowledge on WLB. The proposed relationships consist of causality between the variables of working hours, proximity to employment, proximity to university, workload, study leave, leaving early, and work from home, study at work, and flexible working hours on one hand, and WLB on the other. Consequently, 10 hypotheses describing the potential causalities that may exist amongst each of the independent variables with WLB are formulated and tested, along one hypothesis relating to variation according to demographics. The expected findings would also offer practical recommendations, which can be integrated into their HR practices. Therefore, this research proposes one main research question, and that being: What are the factors that impact students' WLB?

2. Literature Review

The utilization of the term "work-life balance" started in the late 1970s to balance between an individual's career path, family, and other concerns in life. In the middle of 21st century and due to the difficulties, that working women were facing to balance between work and family commitments, the perception of WLB has since developed. However, and at the end of 21st century, both women and men were facing difficulties in balancing between work and family commitments. Within a concurrent organizational context, employees are more attracted to companies that implement WLB strategies, such as providing flexible working hours, day care for their children, work from

home, and elder care. WLB strategies benefit both employee on one hand and companies on the other, as in the long-run they decrease work-life conflict, absenteeism, and increase job satisfaction. Several previous studies had uncovered that some working students had left their university studies due to employment commitments^[5,6]. Roksa^[7] found that students who work up to 20 hours per week tend to complete their education, whereas students who exceed 35 working hours per week tend to leave university. Humphrey (2006) found that on average, students who do not work tend to have higher grades than those who work as a part timer. Further studies have also uncovered that some students refrain from having a job throughout their studies, as they conceive that work might negatively influence their academic performance^[8]. However, the risk of dropping out is not solely influenced by work, as several other factors may impact students' grades. From another perspective, many researchers postulated that the reason behind working while studying is not only related to tuition fees, however is also driven by a sought to gain professional experience and skills^[9]. In general, studying while working has been often identified to have a significant impact on academic life. In detail, those working and studying full time are more likely to leave their university, as well as exhibit lower performance than those working part-time, or not working at all. According to Crompton and Lyonette^[10], females have less WLB than males due to their domestic role in France as women tend to face more responsibilities. In addition, older workers tend to have higher WLB than their younger counterparts as they are more experienced in managing the boundaries of work and non-work responsibilities^[11-14]. Concerning marital status, single women are less likely to struggle in WLB than married women since responsibilities related to children and husband are excluded from their daily duties. Regardless why students work, the number of hours spent at work should not exceed 15 hours per week. For instance, undergraduate students who work between 10 and 15 hours per week tend to keep pursuing a degree in education, whereas students who work more than 15 hours per week or students who do not work at all tend to withdraw from college. However, it is important that colleges support working students with the essential resources to achieve both academic and work duties. Travel to work is one of the main conflicts that might appear in WLB, and has to be planned and introduced in WLB strategies, even though most of companies consider travel to work as an external point of view and is not one of their responsibilities^[15]. For example, women who work in hospitality and tourism businesses that are situated in the central district of Beirut tend to spend a lot of time in traffic to reach their

jobs. Therefore, they are more likely to arrive late to work and less likely to give time to their children and husbands^[16]. Nevertheless, and according to a study conducted in UK companies, employers must implement transport into their HR strategies, by at least providing parking for their employees. For instance, transport strategy facilitates the attainment of WLB, specifically for households who have work and family responsibilities that contain several activity passages such as taking children to school and bring them back home. Moreover, employees reach their workplace early in order to find a space to park their cars, and therefore endure stressful and longer than required trips^[17]. Accordingly, transport facilitations need to be considered in the development and implementation of HR strategies in order to facilitate the attainment of one's WLB. According to several studies, the three common elements that an individual might face in an academic workplace are extreme workload, fewer resources, and work-related stress^[18]. Nowadays, academic employees have regularly more work duties categorized under job instability, overloaded administrative tasks and long working hours, that need a greater level of responsibility and commitment^[19,20]. In addition, employees in educational institutions have a risk in using behavioral strategies such as skipping lunch break and continue the work from home to finish their overloaded work, and that may decrease their quality of work and damage their health^[21]. In total, workload, long working hours, job instability, when and where to work have negative impacts on individual's WLB. According to Antonelli^[22], paid educational leave is important since it supports employees in seeking education that is related to their jobs and to other common interest. Hence, paid educational leave plays a crucial role in developing employees' skills and competencies^[23]. In brief, paid educational leave is an important strategy that provides the opportunity for employees to develop their skills and capabilities as well as the chance to seek an education that is related to the job they are performing. Due to the ongoing education that supports the economic globalization in developed countries, the need for educational leave policy has increased. According to the law that was initiated in Sweden year 1974 concerning study leave, workers are entitled to take time off work for study purpose. Moreover, employers have the right to delay study leave by 6 months starting from the date of application, but if the duration is exceeded, employers can be sued since they did not abide with the study leave policy. It was found^[24] that individuals working in Gothenburg had no trouble in taking leaves, and employers had no issues with study leaves comparing to sick leaves and other types of leave. According to Ball and Larsson^[25], blue-collar laborers tend to

benefit from study leaves more than white-collar workers. Amherst College Students in Massachusetts have the right to apply for any advertised vacant position, however, they should be reliable and responsible even during mid-term and exam periods^[26]. For instance, student worker must schedule work hours with the supervisor during exam times, taking into consideration that exams are scheduled in advance. Moreover, work schedule determined by employers and students must include sufficient time for courses, homework, and relaxation, Amherst College^[27]. In brief, student workers should have the right to schedule the work hours with the supervisor in order to attend and be on time during exam periods, as well as perform the job needed effectively and efficiently. Work from home is considered as one of the factors that impact WLB, taking into consideration other factors that might affect WLB such as flexible working hours, gender, and salary^[28]. Also, it is important to evaluate the supervisor's skills in managing remote workers and offer the needed training for supervisors to successfully manage remote workforce^[29]. Jessica Shields, an instructor and founder of college study smarts, found a strategy when she was studying for her master's degree and working as a full timer. Such strategy aims at facilitating and managing between her study and work domains without making her boss mad. Her many ways for studying at work included reaching work 20 minutes early, studying during lunch breaks, and even staying 30 minutes after the work schedule had ended^[30]. In brief, student workers might find break times at work to study when they have exams or projects to be done, however they should make sure to avoid clashes with their managers during work hours. Torrington et al. (2011) believe that flexible working hours is not only defined as flexibility in time or job location, but also as term-time contract, job sharing, part-time, maternity leaves, paternity leaves. However, flexibility is not about reducing the time at work, rather providing suitable and reliable plan initiated by employers. According to Casper and Harris^[31], employees are attracted to companies that implement flexible working strategy, because they feel that the employer cares about their health and life outside work, and which may consequently affect their W/B, satisfaction, and organizational commitment^[32]. Flexible working hours may positively affect WLB as employees are hence able to accomplish work and life responsibilities without the need to engage in tradeoffs between the two^[33]. According to Attewell et al.^[34], the speed of college progress impacts the degree completion. First, students are more likely to increase the connection between professors and enhance their academic social life. Second, students tend to increase their level of cognitive and learning functions,

moreover, they are more likely to increase their abilities and effectiveness. Third, in order to graduate from college faster, students are obliged to take more credits, therefore, other attachments will be dismissed, such as students who work tend to put their effort to complete their job tasks while discourage the commitment of effort toward education. Students who take fewer credits when they start their college are older, work more hours, and have dependents. Moreover, evidence proposes that students who take 15 credits per semester are considered as full timers and are able to advance graduation rates successfully. However, students who work more than 30 hours per week are less likely to effectively achieve a high number of credits^[34].

3. Procedures and Methodology

Throughout this section, 11 hypotheses were formulated in order to be tested based on the independent variables that may affect WLB as suggested by the literature. In addition, this chapter specified the research design in order to analyze the findings and show whether the hypotheses are to be rejected or not. Moreover, the study was identified to be initiated from a post-positivist perspective, along with being deductive in nature. To add, the targeted populations were specified as being the working students of Notre Dame University (NDU) and the Lebanese University (LU). Random samples consisting of 150 students were collected from each university and were randomly selected from both undergraduate and graduate programs. The questionnaire included an introductory section that explains the purpose of the study, as well as guarantees respondent privacy. Section one was targeted at background information and included gender, age, marital status, academic level, days attended at university, number of courses registered, type of employment, and number of hours spent at work. Section two targeted the independent and dependent variables, with all relevant items being measured using quasi-metric from 1 to 7 ranging from “strongly disagree” (SD) to “strongly agree” (SA). Having constructed the questionnaire, a pilot study including 10 individuals consisting of professors, colleagues, and friends was conducted in order to establish inter-rater reliability. The results of the pilot test indicated a high inter-rater reliability as the received comments converged an agreement with both the design and content. The average completion time of the questionnaire was estimated to be approximately 5 minutes, and hence guaranteeing an adequate time frame that supposedly leads to a high response rate. The data collected via questionnaires were entered through the use of “SPSS”, and were later analyzed through descriptive and inferential statistics. Regarding Descriptive statistics central tendencies for

metric variables (age, days attended at University, hours spent at work, proximity to work, proximity to university, workload, study leave, leave early, work from home, study at work, flexible working hours, number of courses and WLB) were measured through mean scores. As for non-metric variables (gender, marital status, academic level and type of employment) averages were measured through modes and medians. In addition, normality statistics for all metric variables were produced through measuring their Skewness and Kurtosis. Moreover, reliability of the scales was checked through measuring Cronbach alpha, in the aims of conducting parametric statistical tests. The non-parametric tests that were conducted consisted of spearman in order to check correlations, and Kruskal-Wallis along with Mann-Whitney (U-test) to test for variations in WLB. As for parametric tests, correlations were measured through Pearson and variations were tested through ANOVA and T test. ANOVA and T test are parametric statistical tests that are used for analyzing how a dependent variable may vary in regard to sub-categories of an independent one. Furthermore, causality was tested through classical linear regression modeling having fulfilled the needed requirements consisting of the sample being random and normally distributed, the items being significantly correlated, and a Cronbach alpha score that establishes reliability. After generating the step wise regression models, multi-collinearity, independence, Durbin Watson, and residuals were all checked and validated.

4. Findings

As shown in Table 1, all variables are statistically measured according to means, standard deviations, skewness and Kurtosis. It is noticeable that all skewness and kurtosis values are normally distributed as they are within the acceptable range of $-1.5 < \text{Skewness} < 1.5$ and $-3 < \text{Kurtosis} < 3$. The means for proximity to work and proximity to university are 2.3 and 2.4, which indicates than on average students take between 15 and 30 minutes to reach their workplace and their university. In addition, the mean for number of courses is 4.8, which signifies that on average students take around 5 courses while they are working. Moreover, the mean for number of hours spent at work is 34.8, which implies that student employees approximately spend on average 35 hours per week at their workplace. Furthermore, the mean for workload is 3.3, which claims that student workers are more likely to disagree that their supervisors delegate less tasks during their period of exams. Nevertheless, student workers are more likely to agree that they are able to ask for study leave or to leave early from work when they have educational commitments, having means of 5 and 4.8. However, the

Table 1. Descriptive statistics for metric variables

	N	Minimum	Maximum	Mean	Std. Deviation	Skewness		Kurtosis	
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Std. Error
DaysatUni	300	1	5	3.106667	1.329605	0.198371	0.141	-1.296	0.281
NumofCourses	300	1	11	4.796667	2.640435	0.53134	0.141	-0.637	0.281
HoursatWork	300	2	76	34.80667	15.00577	-0.23659	0.141	-0.541	0.281
Proximity to employment	300	1	7	2.316667	1.289158	0.957678	0.141	0.386	0.281
Proximity to University	300	1	7	2.436667	1.282499	1.008369	0.141	1.011	0.281
Workload	300	1	7	3.296667	1.836636	0.377982	0.141	-0.81	0.281
Study leave	300	1	7	5.013333	2.03477	-0.78793	0.141	-0.697	0.281
Leaving early	300	1	7	4.833333	1.852113	-0.63794	0.141	-0.66	0.281
Work from home	300	1	7	2.593333	1.946085	0.951878	0.141	-0.431	0.281
Study at Work	300	1	7	2.953333	1.69728	0.486585	0.141	-0.663	0.281
Flexibe working hours	300	1	7	4.213333	1.981813	-0.31944	0.141	-1.091	0.281
I am able to balance between my job, studies, and personal /free time	300	1	7	4.846667	1.944847	-0.68594	0.141	-0.724	0.281

means for both work from home and study at work are 2.59 and 2.95, which imply that student workers are more likely to disagree that their employers allow them to work from home or study at work whenever they have a heavy study lead. Finally, the mean for flexible working hours is 4.2, which shows that student workers agreed that their organization offers a flexible schedule that requires the fulfillment of a certain number of working hours without being limited by a start and a stop time. Concerning dispersion, the standard deviation for WLB was 1.94, and which can be observed as around the average ± 2 Standard deviation (SD) from the mean^[35], and hence implying that the observations are dispersed around the mean within moderate distancing. As for the independent variables, all showed moderate to slightly lower than average SD except number of courses which showed a slightly higher SD than the average ± 2 SD, and hours at work which showed a relatively high SD that indicates high dispersion around the mean.

In order to ensure the reliability of the scales used, Cronbach alpha showed a coefficient of 0.710, and therefore guaranteed that the scales are sufficiently reliable and allow for the later conduction of parametric tests.

Table 2. Reliability Analysis

Reliability Statistics	
Cronbach's Alpha	N of items
0.710	6

As shown in Table 3, the beta for study leave, leaving early, and number of courses respectively show 0.434, 0.367, and -0.068, and hence signifying that study leave has the largest weight of 43.4% then followed by leaving early with an impact of 36.7% and lastly number of courses with an effect of -6.8%. In this line, there is a significant positive causal relationship between each of study leave, and leaving early with W/B at the 1% level (0.000). In addition, there is a negative significant causal relationship between number of courses and W/B at the 1% level (0.000). In other words, the greater the ability of obtaining a study leave or leaving early to complete studies the greater is the work-life balance for student workers of both NDU and the LU. Moreover, the more courses a student takes the less is his/her reported work-life balance. Additionally, it is noticeable that the variance inflation factor (VIF) is less than 10 and tolerance more than 0.1, thus indicating the absence of any multicollinearity issues across all independent variables.

Table 3. Work-life balance model 3 characteristics

Model		Unstandardized Coefficients	Coefficient	Standardized Coefficients			Collinearity Statistics	Statistics
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	1.24	0.197		6.288	0		
	Study Leave	0.719	0.036	0.753	19.736	0	1	1
2	(Constant)	0.852	0.201		4.229	0		
	Study Leave	0.434	0.063	0.454	6.901	0	0.306	3.267
	Leaving Early	0.376	0.069	0.358	5.437	0	0.306	3.267
3	(Constant)	1.222	0.246		4.958	0		
	Study Leave	0.434	0.062	0.455	6.967	0	0.306	3.267
	Leaving Early	0.367	0.069	0.35	5.351	0	0.305	3.276
	Number of Courses	-0.068	0.027	-0.093	-2.559	0.011	0.992	1.008

As shown in Figure 1, the points in the normal probability plot are dispersed along the normal distribution curve, and therefore indicate that the standardized residuals are normally distributed.

Normal P-P Plot of Regression Standardized Residual

Dependent Variable: I am able to balance between my job, studies, and personal free time

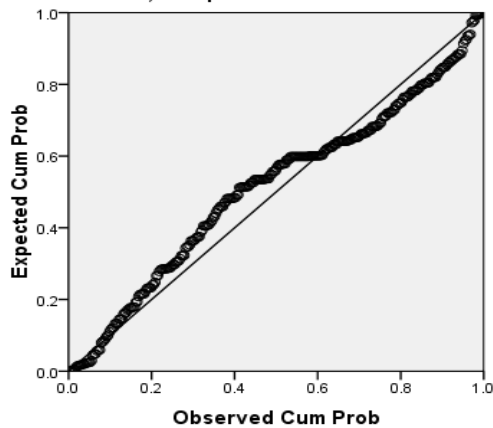


Figure 1. P-P plot for standardized residuals of work-life balance

To add and as shown in Figure 2, the data do not follow a clear pattern as the dots are scattered throughout the plot hence indicating that there is no heteroscedasticity and the errors are homoscedastic. Moreover, the Loess curve shows that the errors are linear, and hence also confirming their linearity.

Scatterplot

Dependent Variable: I am able to balance between my job, studies, and personal free time

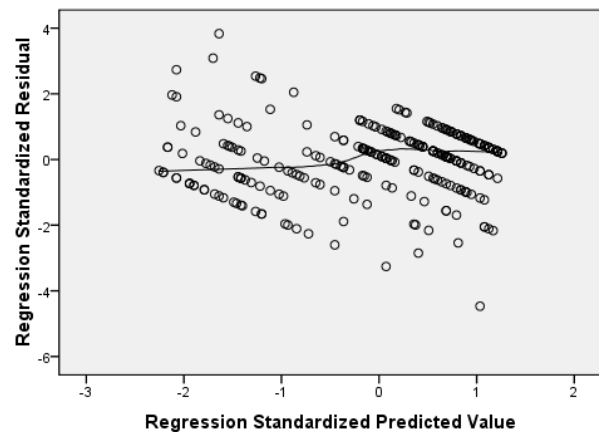


Figure 2. Scatter plot for residuals of work-life balance

After conducting the statistical tests for the non-parametric items, there were no significant correlations between each of gender and type of employment with W/B, while there were positive significant correlations between each of marital status and university type with W/B. Within the existing literature, most of the findings point out that women have less WLB than men. However, the absence of correlation between gender and W/B might be due to the cultural differences and the advancement of women in the workplace that inspired men to support in domestic work. Concerning type of employment, the lack

of correlation could be due to the fact that all jobs demand time, responsibilities and effort regardless of whether the individual works in family business/self-employed or in private/public organization. As for significant variations, W/B was found to vary between single and married participants at the 99% level, with those who are single reporting higher W/B balance than those who are married. Moreover, there were no significant variations across married and divorced, as well as between single and divorced. Similar to the literature review, this can be interpreted by the fact that those who are single do not have responsibilities towards children, husbands or wives, whereas married individuals do. In particular, married student employees need to work more hours to make extra money in order to pay off additional expenses related to housing costs, electricity, education, and other monthly bills that a single person does not encounter. In this line, married individuals might face tradeoffs when it comes to spending time working, studying or attending to their family. The dire economic situation in Lebanon has led many Lebanese to work more than 12 hours per day and/or more than one job, thus further increasing the risk of failure in balancing between work, studies and family concerns. Regarding university type, students in private university reported higher work life balance than those who are in public university. This can be interpreted by the fact that students enrolled in public universities may be facing more difficulties than those who are enrolled in private university due to the differences between the curriculums. Students in public university are committed to a certain number of courses that are pre-defined by the faculties, as well as lack the option to take afternoon courses. The larger class loads, and longer periods of time spent at campus at the Lebanese university may also imply that its students face more tradeoffs than their private counterparts in regard to time that is allocated for studying purposes and time reserved for other personal matters. Students in private university have the option to choose their courses, the number of those courses, as well as their timing, therefore enabling them to schedule their studies with greater flexibility that does not hinder their time reserved for work. Because there was a significant variation between marital status and university type with W/B, the hypothesis H_1 : The WLB of student workers varies in respect to demographics is accepted and confirmed. There were no significant correlations between each of “hours spent at work”, “proximity to work”, “proximity to university”, “workload”, and “study at work”, with “WLB”. In this line, the hypotheses H_3 : Long working hours negatively affects WLB of university student workers, H_4 : Proximity to employment negatively affects WLB of university student

workers, H_5 : Proximity to university has a negative effect on WLB of university student workers, H_6 : Workload has a negative impact on WLB of university student workers and H_{10} : Studying at work positively impacts WLB of university student workers are all rejected. To summarize, this study has highlighted how different factors can have an effect on the WLB of student workers in Lebanon. More specifically, the independent variables “study leave, leaving early, and number of courses registered” were found to significantly affect the concept of WLB within both public and private university contexts. The linear regression model indicated that 61.4% of the variations in WLB were caused by “study leave” (43.4%), “leaving early” (36.7%) and “number of courses registered” (−0.68%). Such findings are aimed serving as input for HR strategies in businesses that employ students. For instance, organizations must focus on the application of providing annual “study leave” for employees who have educational commitments in order to encourage them and improve their skills that will be an added value to the company’s productivity. Also, companies must devise “leaving early” strategies for employees when they have to attend lectures or exams at campus. Such strategy would allow employees to be more productive and able to balance between their work and studies. In addition, HR strategies should limit the number of credits that are allowed to register for student employees, in order not to be overwhelmed and experience shortcomings in their academic and work commitments. In reference to what was written about WLB in the body of knowledge, this paper narrowed the research scope on WLB to the factors that impact both the Lebanese University and Notre Dame University students’ WLB. The main research question was answered after conducting all statistical tests, and where 4 out of 11 hypotheses were confirmed and validated as the relevant independent variables were found to significantly impact WLB. The results were logical since the Lebanese labor law does not impose on companies the implementation of study leaves or early leaves strategies. In addition, private and public universities in Lebanon do not limit the number of credits a student must register in accordance to his/her case. Moreover, it was confirmed with the literature review that married women tend to have less WLB than their counterparts, since they have more responsibilities related to domestic work and children. This can be further extrapolated to the greater field of demographic factors, whereby the literature suggests that work-life may vary in regard to several criteria such as age, gender, marital status, and educational level. As for the remaining independent variables that were included in the causality model, the results of the statistical tests

that were conducted confer with the literature that leaving early, study leave, and number of courses do have a significant causal effect on WLB. To add and contrary to what the existing body of knowledge suggests, proximity to work and university, flexible working hours, number of hours spent at work and university, telecommuting, and study at work were not found to significantly affect the concept of WLB for student workers. As previously explained in the discussion of the results, the existence or non-existence of the aforementioned causal relationships within this study can be interpreted by the “spatio-temporal” context within which the research was conducted. In detail, several social factors relating to Lebanon and the current situation can be identified as the reasons behind the differences in results between what was found in this study in contrast to what uncovered in previous studies. This study pointed out that WLB strategy should not be neglected nor ignored especially for student workers. Henceforth, the Lebanese University and Notre Dame University can benefit from this research in order to increase their awareness of the importance of having a strategy that limits the number of credits each student must take. Furthermore, the results of this study can assist students in deciding on a number of credits that is suitable to their work and personal life. Also, managers can benefit from this study as a tool for implementing study leaves and leaving early strategies in order to increase employee’s productivity and WLB. The following chapter will discuss and summarize the findings, the different reliability and validity dimensions, the limitations that were encountered, the theoretical and practical implications, as well as recommendation for future perspectives.

5. Conclusions and Recommendations

This study discussed if and how number of courses, working hours, proximity to employment, proximity to university, number of hours spent at work, study leave, leaving early, work from home, study at work and flexible working hours may affect WLB. Having conducted the adequate statistical tests, the hypotheses related to each of the research questions that enriched this study were either accepted or rejected as shown in the below table. In summary, this research aims at responding to the questions related to the factors that impact students’ WLB that have not been yet fully answered in the existing body of literature. To add, it specifically aims at unprecedentedly scrutinizing these proposed relationships within the context of Lebanese student workers. Having reviewed the literature review, data from Lebanese University and Notre Dame University student workers was methodologically collect-

ed through surveying, and the 11 hypotheses that were extracted were tested through the employment of quantitative methods. Following the conduction of the statistical tests, the variables study leave, leaving early, and number of courses registered were found to significantly affect the concept of WLB in both public and private universities. More precisely, study leave and leaving early were found to have a positive effect on WLB, and number of courses to have a negative one. This indicates that WLB increases when the number of courses registered decreases, or when study leaves and early leaves are granted to student workers within both universities. Moreover, WLB was found to significantly vary in regard to demographic factors, specifically marital status as found in this research. Throughout this study, some limitations were confronted throughout the data collection phase, and which was reflected by a longer than expected period of time to obtain the needed number of observations. Such factors are identified as being the political unrest that started in Lebanon on October the 17th, 2019, in addition to the ongoing COVID-19 pandemic that has been reshaping both work and education. In regard to theoretical implications, not only do the findings support part of what the body of literature suggested, however also make way for new future research that enables the expansion and evolution of this topic on both local and international levels. As for managerial implications, the findings enable managers and universities alike to efficiently focus on what to include in their WLB strategies, those mainly being early leaves, study leaves, and an adequate number of courses that does not contradict with student workers’ overall schedule. In this line, the overall findings of this research can always serve and/or can be used as a valuable input for organizations to efficiently formulate and implement W/B strategies for student workers, and make use of such HR practices as a relevant investment in their human capitals.

Conflict of Interest

There is no conflict of interest.

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