



## Management Control and Institutional Service Quality in Nigeria Police Force and Nigeria Customs Service

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**Abstract.** Law enforcement agencies are designed to secure lives and properties of the citizenry and to attain this, strategies are put in place to compare performance with predetermined standards and objectives. However, the mechanisms for management control seem ineffective and have contributed to importation of contra ban products and fire arms that has contributed to insecurity in Nigeria. Therefore, this study examined the effect of management control on institutional service quality in the operations of Nigeria Police Force and Nigeria Customs Service as law enforcement agencies in Nigeria. A mixed research design was adopted with a population of 131,280 personnel of the NPF and NCS. A sample size of 654 was computed through Krejcie and Morgan sample-size determination formula. The study adopted the stratified random sampling to select the officers and men of the NPF and NCS in Abuja and Lagos command units from three management cadres. Validated questionnaire and interview were instruments for data collection. Descriptive and inferential statistics were employed in analysis of data. The study found that management control has significant effect on service quality of NPF and NCS (Adj.  $R^2 = 0.373$ ,  $F_{(1, 515)} = 308.106$ ,  $p = 0.000$ ). Over-centralised management system of both agencies with Powers clearly concentrated in Abuja serves as impediment to service quality in the two agencies. The study recommended that the management of the NPF and NCS should institute effective management control mechanisms that is transparent and impartial to swiftly check its personnel excesses regardless of cadre in the agencies.

**Keywords:** Management Control, Institution, Service Quality, Police Force, Customs Service.

### 1. Introduction

The essence of management control in governmental institutions and agencies especially the law enforcement agencies is to adopt sets of procedure that monitor its activities, have mechanisms for mitigation of unethical behaviour, identify changes in the internal and external environment, promote accountability, adjustment of work protocol, upheld ethical values, ensure due process and structure that spells out all the responsibilities of different department or units of the institution. This is to attain predetermined objectives. However, when the goal are not determined, management control facilitate the platform for further decision making to achieve the expected end.

A performance index focusing on Customs service performance globally put the NCS in a position far below many countries in Sub-Sahara Africa (World Bank, 2018). This is despite having the biggest economy in Africa. The NCS responses to President Buhari's mandate on land border closure is another cause for concern. Despite this border closure, foreign goods, mostly rice and used cloths *akube*, still found their way into the Nigerian market. Also, the NCS 2019 report stressed the need for a conducive working environment for its Officers and men to improve performance. In addition, Adaku (2021) pointed out that despite the claims by the Comptroller General of the NCS early 2021 regarding the functional scanners availability to end the laborious manual inspection and curb systematic smuggling, the status quo remained. This operational inefficiency according to the Deputy National President, Air Logistics, National Association of Government Approved

Freight Forwarders (NAGAFF) cost the country N800 billion monthly and N9.6 trillion yearly. This revenue loss reinforces the negative ripple effect of NCS inefficiency to the nation.

On the other hand, The Nigeria Police Force response to the inter-state border lockdown in the wake of the COVID-19 pandemic equally leaves less desired. This is because despite the known multiplier effect of non-compliance to the COVID-19 guidelines, non-essential goods, including humans, still found ways to travel from one State to the other unabated. Also, some high-profile criminals escape from police custody, for example, the alleged serial killer in Ibadan who escape police custody to kill another innocent citizen in the Akinyele area of Ibadan Oyo State (Omonobi, Ajayi, & Badru, 2020). Also, the Federal Bureau of Investigation (FBI) in the United States, as indicted Nigeria's deputy commissioner of police; a celebrated police chief Mr. Abba Kyari as one of the co-conspirators in a multi-million-dollar fraud perpetrated by Ramon 'Hushpuppi' Abass, a notorious Nigerian fraudster (Arogbonlo, 2021). This is a huge embarrassment and a setback for NPF and the anti-corruption campaign of the President Buhari-led administration. In addition to NPF inefficiency, the unguided, unethical, and unlawful practices of the Special Anti-Robbery Squad (SARS) allegedly killed, incapacitated, and robbed innocent citizens for personal gains.

The government of Lagos State, the federal government, private businesses, and innocent citizens have incurred irreparable losses due to the campaign to end this police brutality. Also, a fallout of the #ENDSARS protest required each State in Nigeria to set up judicial panels to investigate legitimate cases of Police brutality and violation of citizen's human rights. Unfortunately, barely a few weeks into the panel's investigation, the NPF sort the court's powers to nullify the mandate given to the judicial panel by the presidency that the panel does not have the constitutional right to investigate police affairs. More embarrassing is that the Inspector General of Police claimed ignorance of the development and vow to prosecute whoever is responsible. These multiple events in the NPF only show gross ineptitude in the police system in Nigeria and beg for sanity in this law enforcement agency. The indicators to measure service quality in this study include; the agencies prompt response to the need of the public, confidence to the public that services rendered are performed adequately, needed facilities that guaranty excellent service delivery, a

sense of care and understanding of public needs and ability of the law enforcement agencies to consistently provide services that enhance positive public experiences. Consequently, the objective of the study is to examine the effect of management control on institutional service quality of Nigeria Police Force and Nigeria Customs Service as law enforcement agencies in Nigeria. The hypothesis formulated for testing is that: there is no significant effect of management control on service quality of Nigeria Police Force and Nigeria Customs Service as law enforcement agencies.

## 2. Literature Review

### 2.1 Management Control

Management control is a term used to describe the process used by organizations to control the formulation and implementation of strategic plans (Ondoro, 2017). The need for the control measure is to guide the operators not to deviate at the stage of implementation. According to Verburg et al. (2018), management control includes monitoring and evaluation of organizational activities; it encompasses the specification of organizational standards for aligning the actions of employees with the goals of the organization, as well as the monitoring and rewarding of the extent to which such standards are met.

Wheelen and Hunger (2015) define management control as the process used by firms to control the formation and execution of strategic plans. In this context, management control mechanism is not limited to the stage of implementation but also play out at the formative stage of strategic plan. To Deschamps (2019), monitoring and evaluation are often described as systems that align organizational behaviors with goals and strategies. The unique aspect of this is that management control encompasses formation and implementation of strategic plan and that such monitoring may include evaluation so as form the basis for further action, especially decision making to address whatever shortcomings that were observed as impediment to organizational goals.

Management control is defined in this study as strategic control mechanism used by management to ensure that a strategic plan is implemented within the acceptable time frame. These elements imply an active involvement of senior managers in determining the strategic activities pursued by the organization. Monitoring helps organizations assess the quality of performance over time and

determine the efficiency of its controls (Mahadeen, Al-Dmour, Obeidat, & Tarhini, 2016). More so, it preserves resources against loss due to waste by ensuring adherence to laws/regulations/ contracts and management directives, ensure that employees are provided with information on relevant performance standards, correcting deviant behavior, and stimulating effective performance. Inadequate monitoring and evaluation activities lead to a waste of economic resources and an increase in the cost of strategy execution which the organization may not have budgeted for (Deschamps, 2019). In order to preserve and utilize the resources of government and the two agencies under investigation, it becomes pertinent to ensure that resources such as finance, material and human resources are adequately utilized within the expected time.

## 2.2 Service Quality

The debate on service quality revolves mainly around two competing perspectives: the Nordic (Scandinavian or European) and the American schools. The Nordic school defines service quality using broad categorical terms that include technical- and functional quality aspects. On the other hand, the American school uses descriptive terms and includes, among other things, the five dimensions of reliability, responsiveness, assurance, empathy, and tangibles (Pollack, 2009).

Service quality is defined as a post-consumption assessment of services by customers or consumers (Holdford & Reinders, 2001). It then means that to ascertain the level of satisfaction of services rendered by an organization, a clientele must have patronized such an institution. Service quality is an assessment of how well a delivered service conforms to the client's expectations. Service quality means the ability of a service provider to satisfy a customer in an efficient manner through which he can better the performance of the business (Ramya, Kowsalya & Dharanipriya, 2019). The idea here is that service quality is a determinant factor to retain a clientele. It is based on meeting the expectations of the customer and with the assurances that the organization will not deviate from the good image it has in delivering the best service. In this study, service quality is the feeling of satisfaction in the performance of services delivered by Nigeria Police Force and Nigeria Customs Service as law enforcement agencies. To be consistent in delivering quality service, there must be a supervisory role by the management of the law enforcement agencies to

maintain discipline and ethical conduct in the discharge of duties.

## 2.3 Ability-Motivation-Opportunity Theory

The theory adopted in this study is Ability-Motivation-Opportunity Theory (AMOT). One of the assumptions was to facilitate high-performance work system in organizations. The theory was propounded by Bailey in 1993 and suggested that the desire for the employee to contribute significantly to institutional performance is a direct correlate of three components: one, that the institution engages employees that possess necessary skills. Secondly, the institution motivated the employees systematically. Thirdly, the institution must provide an enabling environment for the employees to grow and participate in its affairs (Appelbaum, Bailey, Berg, and Kalleberg, 2000).

The AMO stands for the three psychological elements that enhance employee performance: individual ability (A), motivation (M), and the opportunity to participate (O) (Claudia, 2015; Knies & Leisink, 2014; Kroon, Van De Voorde & Timmers, 2013; Marin-Garcia & Tomas 2016; Munteanu, 2014). According to the model, people perform well when they have the requisite capabilities to perform their job, are adequately motivated, and their work environment provides opportunities to participate (Marín-García, Miralles, Garcia-Sabater & Perello-Marin, 2011; Marin-Garcia & Tomas, 2016).

This study adopts the AMOT to position the management control on service quality of officers and men of NCS and NPF. This is because the AMOT offers a theoretical explanation on why it is needed to put measures or mechanisms in place to monitor the activities of law enforcement agencies and encourage them to maintain ethical conducts and follow due process in order to achieve the expected goals in service delivery.

Although many authors have considered the AMOT a valuable tool for attaining a high-performance work system (Paka, Kooija, De-Lange, & Van-Veldhovena, 2018; Tay, Tan & Yahya, 2017), nevertheless, scholars have criticized the over-simplistic nature of the assumptions of AMOT in achieving superior institutional performance.

## 3. Methodology

A mixed-methods research design was adopted for the study. The population was 131,280 personnel of the NPF and NCS. A sample size of 654 was computed through Krejcie and Morgan sample-size determination formula. The study adopted the stratified random sampling to select the officers and men of the NPF and NCS in Abuja and Lagos command units from three management cadres. Validated questionnaire and interview guide were the instruments for data collection. The response rate was 79.1%. Quantitative data were analysed and presented through descriptive and linear regression, while qualitative data were content analysed.

**Restatement of Research Objective**

**Objective:** Identify the effect of management control on institutional service quality of NPF and NCS as law enforcement agencies in Nigeria.

**3.1 Data Presentation and Discussion of Findings**

The presentation of the results is in descriptive analysis. In this case, the independent variable (Management Control) is analyzed against the dependent variable (Service Quality). The purpose of this study was to determine the effect of management control on institutional service quality of Nigeria Police Force and Nigeria Customs Service as law enforcement agencies in Nigeria. The last part of this section presents the test of the hypothesis. It indicates how the hypothesis was tested.

**Table 1:** Descriptive Statistics on Respondents Responses on management control of NPF and NCS.

Management Control	VHE	HE	LE	VLE	Mean
Adopt sets of procedure that monitor its activities	221 (42.7%)	228 (44.1%)	48 (9.3%)	20 (3.9%)	3.26
Have in place mechanisms for mitigation unethical behaviour	123 (23.8%)	222 (42.9%)	159 (30.8%)	13 (2.5%)	2.88
Identify changes in the internal environment	150 (29.0%)	229 (44.3%)	110 (21.3%)	28 (5.4%)	2.97
Identify changes in the external environment	145 (28.0%)	206 (39.8%)	132 (25.5%)	34 (6.6%)	2.89
Make officers accountable for their actions	256 (49.5%)	193 (37.3%)	61 (11.8%)	7 (1.4%)	3.35
Engage officer in the definitions and adjustments of work protocol	214 (41.4%)	192 (37.1%)	70 (13.5%)	41 (7.9%)	3.12
Upheld ethical values in all management decisions	200 (38.7%)	193 (37.3%)	111 (21.5%)	13 (2.5%)	3.12
Have in place a system that ensure due process is followed in the discharge of duties within the agency	193 (37.3%)	207 (40.0%)	62 (12.0%)	55 (10.6%)	3.04
The agency has in place a structure that spells out all the responsibilities of each unit	269 (52.0%)	151 (29.2%)	76 (14.7%)	21 (4.1%)	3.29
<b>Weighted Mean</b>					<b>2.76</b>

Source: Field Survey Results (2022)

According to results in Table 1 above, the respondents indicated that the two agencies adopt sets of procedures that monitor its activities with a mean score of 3.26. That they have in place mechanisms for mitigation unethical behaviour had a mean of 2.88, which is a little above average. That they identify changes in the internal environment has a mean of 2.97. That they identify changes in the external environment has a mean of 2.89. That they make officers accountable for their actions has a mean of 3.35. That they engage officer in the definitions and adjustments of work protocol has a mean of 3.12. That they uphold ethical values in all management decisions has a mean of 3.12. That they have in place a system that ensures due process is followed in the discharge of duties within the agency has a mean of 3.04. That the agencies have in place a structure that spells out all the responsibilities of each unit has a mean of 3.29. The weighted mean score for the Management control of the two law enforcement agencies is 2.76, which is weak on a score of 5.0

**Table 2:** Descriptive Statistics on Respondents Responses on Institutional service quality of NPF and NCS

Service Quality	SA	A	D	SD	Mean
The agency promptly provide services that respond to the needs of the public	318 (61.5%)	144 (27.9%)	48 (9.3%)	7 (1.4%)	3.50
The agency provides confidence to the public that services rendered will be performed adequately	275 (53.2%)	214 (41.4%)	21 (4.1%)	7 (1.4%)	3.46
The agency possesses facilities-personnel that guaranty excellent service delivery	234 (45.3%)	179 (34.6%)	77 (14.9%)	27 (5.2%)	3.20
The agency possesses a sense of care and understanding about public needs	234 (45.3%)	228 (44.1%)	27 (5.2%)	28 (5.4%)	3.29
The agency consistently provides services dependably that enhance positive public experience	194 (37.5%)	213 (41.2%)	89 (17.2%)	21 (4.1%)	3.12
<b>Weighted Mean</b>					<b>3.31</b>

Source: Field Survey (2022)

According to results in Table 2 above, on average, the respondents indicated that the agencies promptly provide services that respond to the needs of the public had a mean of 3.50. That the agencies provide confidence to the public that services rendered will be performed adequately has a mean of 3.46. That the agencies possess facilities-personnel that guarantee excellent service delivery had a mean of 3.20. That the agency possesses a sense of care and understanding about public needs had a mean of 3.29. That the agencies consistently provide services dependably that enhance positive public experience had a mean of 3.12. Institutional service quality of the two agencies had a weighted mean of 3.31.

To substantiate the effect management control have on institutional service quality, a hypothesis was formulated and analyzed using simple linear regression analysis as an example of inferential statistics.

**Restatement of Hypothesis**

**H<sub>01</sub>:** There is no significant effect of management control on service quality of NPF and NCS as law enforcement agencies in Nigeria.

**Table 3a-c:** Regression Result of the influence of management control on service quality of NPF and NCS as law enforcement agencies in Nigeria.

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.612 <sup>a</sup>	.374	.373	.49874

a. Predictors: (Constant), ManagementControl

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	76.639	1	76.639	308.106	.000 <sup>b</sup>
	Residual	128.102	515	.249		
	Total	204.741	516			

a. Dependent Variable: ServiceQuality

b. Predictors: (Constant), ManagementControl

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.192	.123		9.704	.000
	ManagementControl	.684	.039	.612	17.553	.000

a. Dependent Variable: Service Quality

**Source:** Field Survey Results (2022)

Table 3a-c presents the results of the regression analysis for the effect of management control on service quality of selected law enforcement agencies in Nigeria. Table 3a presents a model summary which establishes how the model equation fits into the data. The R<sup>2</sup> was used to establish the predictive power of the study’s model. From the results, management control has reasonable strong and significant relationship with service quality of selected law enforcement agencies in Nigeria (R = 0.612, p<0.05). The coefficient of determination (R<sup>2</sup>) of 0.374 shows that management control explained 37.4% of the changes in service quality while the remaining 32.6% variation in management control is

explained by external variables different from those considered in this study. This result suggests that management control influence 37.4% of service quality of selected law enforcement agencies in Nigeria. Table 3b presents the results of ANOVA (overall model significance) of regression test which revealed that the management control has a significant influence on service quality of selected law enforcement agencies in Nigeria. This can be explained by the F-value (308.106) and p=0.000 which is statistically significant at 95% confidence interval. Furthermore, the results of regression coefficients in table 3c, revealed that at 95% confidence level, a unit change in management

control will lead to a 0.684 increase in service quality of selected law enforcement agencies in Nigeria, given that all other factors are held constant. On the strength of this result ( $R^2 = 0.374$ ,  $F(1,515) = 308.106$ ,  $p = 0.000$ ), this study rejects the null hypothesis one ( $H_01$ ) which states that management control has no significant effect on service quality of selected law enforcement agencies in Nigeria.

Considering the research question on how administrative management control affects service quality of selected law enforcement agencies in Nigeria, 84% of the respondents opined that administrative management control affects NPF and NCS service delivery. However, the over-centralized system of both agencies with powers clearly concentrated in the Abuja meant responsiveness to issues at the three (3) Federating Units, Local Government, State and Federal is affected. Majority of the respondents pointed out that security and Policing is supposed to be from the local before getting to the top. Police powers with effective checks should be delegated to the three (3) Federating Units of Local Government, State and Federal.

#### 4. Discussion of Findings

The finding of the linear regression revealed that management control has significant effect on service quality of the two law enforcement agencies in Nigeria. The findings of this study are in line with several empirical studies. For instance, it corroborated the study of El-Taliawi and Van Der Wal (2019), which emphasizes the need for management control within the context of administrative capacity and that the idea is to ensure that resources meant for organizational and government objectives are not abused or mismanaged. Similarly, in a meta-analysis conducted by Sihag and Rijdsdijk (2019), the scholar established that management control is a critical success factor for different institutional performance outcomes. This is not far from the findings of Ilias, Abdulatif, and Mohamed (2016) who averred that external control and formal internal control were significantly associated with all three performance dimensions which include financial, service quality, and procedural. Also, the findings in this study agree with Onodoro (2017) submission on the relevance of management control to operational efficiency and effective service delivery. Other studies on this submission line regarding management control and performance linkage include; Mahadeen, Al-Dmour, Obeidat, and Tarhini (2016) and Bukh and Svanholt (2020).

In addition to the quantitative analysis done, the qualitative data gathered through interview concerning how management control affects service quality of selected law enforcement agencies in Nigeria presented a unique perspective that aligns with the quantitative findings of weak significant effect of management control on service quality. Most of the interviewees (84%) stated that administrative management control affects NPF and NCS service delivery. However, the over-centralised system of both agencies with Powers clearly concentrated in the Abuja meant responsiveness to issues at the three (3) Federating Units, Local Government, State and Federal is affected. Majority of the respondents pointed out that security and Policing is supposed to be from the local before getting to the top. Most of the officers interviewed expressed the view that Management control should be devolved to the sub-national level for effective checks on officers to enhance service quality across board.

#### 5. Concluding Remarks

Management control has significant effect on the service quality in the NPF AND NCS however, on the strength of the effect, revealed a weak contribution to service quality. The over-centralised command nature of the two agencies impedes delivery of quality services by personnel of both agencies. It is imperative for the management of the NPF and NCS to institute effective management control mechanisms that can swiftly check its personnel excesses regardless of cadre in the agencies. Issues of transparency and impartiality are key regarding the implementation of management control.

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