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**WORK ENVIRONMENT, REMUNERATION AND ACCOUNTING
LECTURERS' PERFORMANCE IN POLYTECHNICS IN NORTH WEST,
NIGERIA**

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Abstract

This study investigated the impact of work environment and remuneration on accounting lecturers' performance in polytechnics in the North-West, Nigeria. Two research questions and two hypotheses were formulated to guide the study. The study adopted a descriptive survey design. The target population was 302 which included all the accounting lecturers in the 12 polytechnics in the North West, Nigeria. A total of 169 respondents was arrived at using Research advisors table for sample size determination. One hundred and fifty- four (154) sample members drawn from these Polytechnics filled and returned the copies of the questionnaires but only 145 copies are valid and useable for the analysis. The sample was selected using the proportionate stratified random sampling technique. Data was collected by using closed ended questionnaires and was analyzed using descriptive and inferential statistics with the aid of STATA Version 13. It was found out that both work environment and remuneration have positive and significant impact on the accounting lecturers' performance of the sample respondents of the polytechnics in the North West, Nigeria. In conclusion, the entire two variables investigated i.e. work environment and remuneration have positively and significantly impacted on the accounting lecturers' performance in Polytechnics in the North West, Nigeria. Based on the findings and conclusions, the study recommends that government should regularly review the salary structure of the polytechnic staff in order to enhance their performance. Government/Managements of the Polytechnics in Nigeria should ensure that the work environment is conducive and secured and adequate facilities for offices, teaching and learning are provided in the polytechnics in order to motivate accounting lecturers' to perform their job (teaching, supervision and research) effectively and efficiently.

Key words: Accounting Lecturers Performance, North West, Polytechnics, Remuneration, Work Environment

1. Introduction

The staffs of the tertiary institutions in the country are always at the loggerhead with the government because of poor salaries and inadequate infrastructural facilities which had been the major bane of the Nigerian education system. It is in view of this that there was a severe strike by both academic and non-academic staffs' in Nigeria because they were not satisfied with the pay, work environment, promotion and government policies, care given to both academic and non-academic and many other factors. This usually led them to embark on a strike action and thus, stayed out of their jobs, high labour turnover, low commitment of employees, high absenteeism rate, and subsequent low productivity. This proved to be a lash on the administration and public, as due to absence of staffs, many students were out of schools which caused so many social vices. This shows that satisfying employees is one of the most important functions of management and in its absence crisis like labour unrest in Nigeria use to arise.

Khalid et al. (2012) viewed organizational environment as an influential determinant of both output and worker contentment. Therefore, work environment is measured as one of the most significant job satisfaction factors. Adequate salary structure is linked with job satisfaction. The characteristic of education depends on the incentive for teaching performance determined by the academia, which, sequentially depends on the marginal dollars of university income produce from education excellence (Khalid et al., (2012). The work environment is described as the surrounding conditions in which an employee operates. It can be composed of physical conditions, such as office temperature, or equipment, such as personal computers. It can also be related to factors such as work processes or procedures.

An attractive and supportive work environment can be described as an environment that attracts individuals in an organisation encourages them to remain as employees and enables them to perform effectively (Asigele, 2012; Ruchi & Surinder, 2014). This means that performance of employees is determined by the environment in which they work and work environment involves all the aspects which act and react on the body and mind of an employee. Yazdani et al. (2011) state that work environment plays essential role since it influences employee motivation which enhances performance. Employees are concerned with a comfortable physical work environment that will ultimately provide extra optimistic level of performance. Lack of favourable working conditions, amongst other things, can affect badly on the employee's mental and physical well-being, thus also affect performance.

Remuneration is traditionally seen as the total income of an individual and may comprise a range of separate payments determined according to different rules (Ojeleye, 2017). Organizations need highly performing individuals in order to meet their goals, to deliver services they specialized in, and finally to achieve competitive advantage. Remuneration strategy is an important ingredient in every organization and that employee performance is a critical issue for many businesses because of the need to attract, motivate and retain the right talent pool for organization to succeed (Kiplangat, 2017). The underlying assumption is that money can directly influence behaviour, therefore, increasing what employees are paid will make them more motivated, productive and loyal.

The aim of remuneration is to evaluate employee performance fairly and to effectively stimulate them to fulfill their work assignments and to achieve high performance (Bol et al., 2015). Remuneration is generally observed as the aggregate income of an individual and may involve a range of discrete payments attained through different resources (Wayne, Shore, Bommer & Tetrick, 2002). Remuneration is defined as reward or pay given to people for work done. It is believed that regular payment of workers' salaries (in this case, lecturers), will enable them meet their needs and thus be stimulated to work harder. In the same vein, incentives (such as study leave with pay, bonus, housing/vehicle loans and health facilities) may make lecturers more comfortable, improve their lifestyles and encourage them to perform their duties better.

A considerable number of studies have been carried out on the work environment and staff performance; and remuneration and staff performance in developed economies few of which are Noordin and Jusoff (2009), Lim et al. (2013), Hameed et al. (2014), Tai and Chuang (2014), Moloantoa and Dorasamy (2017), Kiplangat (2017), Yee (2018), Narasuci and Noermijati (2018). Each of these researchers employed some form of variables peculiar to his or her focus region and established a relationship. Locally, only few studies were conducted in Nigeria (Aigboje, 2007; Abejirinde, 2009; Akpan, 2013; Osibanjo et al., 2014; Babagana & Dungus, 2015; Inuwa, 2016; Ojeleye, 2017). Again, the studies reviewed shows an inconclusive and mixed findings hence call for further investigation. It is against this back drop that the study investigated the impact of work environment and remuneration on accounting lecturers' performance in Polytechnics in the North West, Nigeria.

The main objective of this study is to investigate the impact of work environment and remuneration on accounting lecturers' performance in Polytechnics in the North West, Nigeria. However, the specific objectives of this study are to:

- (i) To investigate the impact of work environment on accounting lecturers' performance in Polytechnics in North West, Nigeria.
- (ii) To examine the impact of remuneration on accounting lecturers' performance in Polytechnics in North West, Nigeria.

In an attempt to find solution to the above problem, this research study seeks to provide answers to the following questions;

- (i). How does work environment affect accounting lecturers' performance in Polytechnics in North West, Nigeria?
- (ii). How does remuneration affect accounting lecturers' performance in Polytechnics in North West, Nigeria?

Based on the objectives of the study, the following hypothetical statements were formulated in the course of the research.

H₀₁ There is no significant positive relationship between work environment and accounting lecturers' performance in Polytechnics in North West, Nigeria.

H₀₂ There is no significant positive relationship between remuneration and accounting lecturers' performance in Polytechnics in North West, Nigeria.

The research will be of great significance to stakeholders in the educational sector and other academic researchers. The study therefore seeks to contribute to existing knowledge and add to existing literature by examining the impact of work environment and remuneration on accounting lecturers' performance in Polytechnics in North West, Nigeria. This study restricted its population to accounting lecturers for easy generation of data for the study and the study considered the entire polytechnics in the North West as at the time of conducting the study. However, the researchers are aware of the facts that there are newly created/approved polytechnics which are not in existence as at the time of conducting the study.

Other sections of the paper are as follows: Literature review and Theoretical framework is covered in section 2.0 and Methodology of the study in Section 3.0, Section 4.0 Results and Discussions while Conclusions and Recommendations are presented in section 5.

2. Review of Empirical Studies

This section conceptualises work environment, remuneration and accounting lecturers' performance. In addition, it presented empirical review of the relevant literature on the subject matter and the theoretical framework.

Performance is an attained outcome of actions with the skills of employees who perform in some situation (Prasetya and Kato, 2011). Performance is a particular result obtained in management, economics and marketing that print features of competitiveness, efficiency and effectiveness of the organization and its procedural and structural components (Pintea and Achim, 2013). In every organization, there is job performance also called employee performance as well as organizational performance. This study is however concerned with employee performance. Employee performance means employees productivity and output as a result of employees' development. Ayako et al. (2012) also defines employee performance as the record of outcomes achieved, for each job function, during a specified period of time. Additionally, Mulki et al., (2008), see employee performance as a rating system used in many corporations to decide the abilities and output of an employee. This means that performance is associated with quantity of output, quality of output, timeliness of output, presence/attendance on the job, efficiency of the work completed and effectiveness of work completed. In our context, employee performance is about the timely, effective and efficient completion of mutually agreed tasks by the employee, as set out by the employer. It is the extent to which an organizational member contributes in achieving the goals of the organization. It is about aligning the organizational objectives with the employees' agreed measures, skills, competency requirements, development plans and the delivery of results.

Work environment is the environment where human beings are fit with their job. Rabia et al. (2012) define work environment as all factors related to job and organization, which influence the relationship between employees, their job and the organization. While, Ruchi and Surinder, (2014) see work environment as the physical, mental and social environment where employees are working together with their work to be analyzed for better effectiveness and increase performance. This study supports the last definition because the major purpose is to generate an environment which ensures the ultimate ease of effort and eliminates all the causes of frustration, anxiety and worry in a work setting that will lead to poor performance.

Christopher and Khann, (2015) opined that factors such as working hours, temperature, ventilation, noise, hygiene and lighting are all part of working conditions. Negative performance will be provoked by poor working conditions since employee's job demand mentally and physically tranquillity (Christopher and Khann, 2015). Moreover, they warned that if working conditions are two extreme ends i.e. either too favourable or too extreme, this could be taken for granted or

ignored by most employees. They posit that when employees feel that management does not appreciate or acknowledge their efforts or work done they may use poor working conditions as an excuse to get back at management by performing poor. This means that if the environment is conducive, fatigue, monotony and boredom are minimized and work performance can be maximised.

Ruchi and Surinder, (2014) assert that effective work environment encourages the happier employee with their job that ultimately influence the performance and growth of an organisation as well as growth of an economy. Work environment may be divided into three broad components (Ruchi and Surinder, 2014) (i) Physical Environment which has to do with ventilation and temperature, noise, infrastructure and interior and amenities. (ii) Mental Environment which creates venomous condition (e.g, fatigue, boredom, monotony and attitude and behaviour of supervisor & colleagues and of employees. (iii) social environment which affects the confidence level or performance of employees. The employees develop intellect of belonging to their cluster. The standards and privileged of the cluster impact significantly the attitude and behaviour of individual employees hence affect performance. However, all the aspects of work environment are correspondingly significant or indeed appropriate when considered job performance and also affects the welfare of employees.

Remuneration can also be referred to as monetary or financial benefits in form of salaries, wages, bonuses, incentives, allowances and benefits that is accrued or given to an employee or group of employees by the employer (firm) as a result services rendered by the employee(s), commitment to the organization or reward for employment (Ojeleye, 2017). Maicibi, (2005) also defined remuneration as pay or reward given to individuals for work done. He further identified the indicators of remuneration include: basic salary, wages, health schemes, pension schemes, transport allowances, overtime allowances and responsibility allowances.

Remuneration can likewise be alluded to as monetary or fiscal benefits in form of pay rates, compensation, rewards, impetuses, recompenses and benefits that is accumulated or given to a worker or a group of workers by the business (firm) because of benefits rendered by the employee(s), commitment to the organization or reward for work (Shields et al, 2015).

Bol et al. (2015) further stressed the importance of setting a fair remuneration system and its link to the performance appraisal system. The remuneration system includes both financial components (wages or salaries) and non-financial

components (fringe benefits). The importance of non-financial components has been increasing. Rue and Byars (2003) in Aziri (2011) include remuneration and benefits in the factors influencing job satisfaction. It may be stated that fair remuneration has a positive impact on both job satisfaction and employee motivation (Bol et al., 2015; Maas et al., 2012; Kelly et al., 2015; Marai et al., 2010).

Maicibi (2005) defined remuneration as pay or reward given to individuals for work done. He further identified the indicators of remuneration include: basic salary, wages, health schemes, pension schemes, transport allowances, overtime allowances and responsibility allowances. Remuneration can also be referred to as monetary or financial benefits in form of salaries, wages, bonuses, incentives, allowances and benefits that is accrued or given to an employee or group of employees by the employer (firm) as a result services rendered by the employee(s), commitment to the organization or reward for employment.

Peretomode, (2012) opined that some of the variables that motivate workers towards effective job performance are good salary, praise, promotion and job security. Furthermore, Ulabor et al., (2014) investigated the forms and scope of employee motivation techniques in Nigeria education sector and one of their findings was that many of the employees are motivated by the desire to earn fair wages and salaries. Still on salary and incentives, Obalum and Fiberesima (2012), asserted that the Nigerian employees place value on employers who grant medical allowances as incentive. The authors further stated that medical facilities are scarce and expensive and that employers therefore see the offering of medical incentives as a means of motivating employees.

2.1 Work Environment (WOKEN) and Accounting Lecturers' Performance (ALPER)

Narasuci and Noermijati (2018) examined the effect of work environment on lecturer performance mediated by work motivation and job satisfaction in State Polytechnic of Malang. The population of the study was all lecturers of State Polytechnic of Malang with civil servant status (PNS) amounted to 314 people with 256 respondents. Data were obtained by using questionnaire. Partial Least Square (PLS) was used to analyze and test the hypotheses that followed by online Sobel test to test the variables of work motivation and job satisfaction as mediation. The study showed that there was a positive and significant effect of the work environment on lecturer performance, work environment on work motivation, work motivation on lecturer performance, work environment on job satisfaction.

However, job satisfaction has no significant effect on lecturer's performance. The result of mediation testing revealed that, work motivation mediates the effect of the work environment partially to lecturer performance, and job satisfaction does not mediate the relationship between work environment and lecturer performance.

In a similar study, Lim et al, (2013) determined the relationship between academic staff's job satisfaction and job performance in Malaysian universities. Authors distributed 700 questionnaires to academic staffs, and only 202 questionnaires were returned and used for the analysis. This research uses intrinsic and extrinsic job satisfaction factors to measure the performance of academic staffs which are advancement, employee empowerment, recognition, working environment, job security, and salary. The result showed that there is a positive relationship between job satisfaction factors and job performance of academic staffs. Nevertheless, job security is not a positive relationship from this research.

Moloantoa and Dorasamy (2017) investigated the factors affecting job satisfaction and performance of academic employees in National University of Lesotho. Six areas pertaining to working conditions, relationship with colleagues, access to resources, job security, recognition and advancement were focused on analyzing job satisfaction among academic employees at the National University of Lesotho. They surveyed the perception of a target population of 156 respondents that completed a 5-point Likert scale questionnaire. A concurrent approach of both quantitative and qualitative techniques was used. The tool for analysis used in the study are regression and thematic to analyze both the quantitative and qualitative data. The findings of the study highlighted salaries as a factor influencing job satisfaction. Further, insufficient financial resources to support teaching, learning and research at the NUL impacted job satisfaction. Over and above dissatisfaction with benefits, allowances, lack of equipment, as well as poor institutional management, there was collegiality with heads of departments, working as a team. It was concluded that the findings will be valuable to university administrators and academics to consider for improving job satisfaction among employees.

Moreover, Tai and Chuang (2014) conducted a study on job satisfaction of University staff. The purpose of the study was to explore and compare the levels of job satisfaction among staff of public and private universities in Taiwan and how they differ in their satisfaction levels regarding salary, work environment, and others. Overall job satisfaction and Self-worth were most satisfied by the public university staff; Organizational decision-making and salary welfare of job satisfactions were satisfied least by the public university staff. The private

university staffs were most satisfied with interpersonal relationship and self-worth. Public university staff showed a significantly higher job satisfaction than private staff for salary welfare and overall job satisfaction, and in general, they showed a higher job satisfaction than private staff.

Relatedly, Ndulue and Ekechukwu (2016) studied the impact of Job Satisfaction on Employee Performance of Nigerian Breweries Staffs Kaduna. The research findings revealed that there is a linear relationship between job satisfaction (nature of job, job reward and job security) and employee's performance proxy which is employee's morale. It was concluded that employees are dissatisfied with the working conditions of the organization; it is evident in their responses.

Saba, (2011) studied the relationship between job satisfaction and the job performance among academic staff in Pakistan where the four (pay, working condition, job security and co-workers) out of the five dimensions used for evaluating the job satisfaction of the employees, indicated a positive relationship with job performance; however, promotion opportunity is only the dimension that was excluded from this result.

2.2 Remuneration (REMUN) and Accounting Lecturers' Performance (ALPER)

Kiplangat (2017) investigated the influence of recognition, reward, remuneration, compensation and benefits of lecturers on job satisfaction in Kenyan universities. The population of the study was 2,773 members of university management and lecturers in the chartered public and private universities within Rift Valley Region of Kenya. The study used a sample of 605 participants selected using purposive sampling and employed convergent parallel mixed methods design. Questionnaires, interview and document analysis guides were used for data collection. Descriptive statistics, Pearson correlation coefficient, independent-samples t-test, One-way ANOVA and regression coefficients were used for data analysis. The study identified job satisfaction elements like fair promotions, assignment of additional responsibility as a result of outstanding work, among others. However, potential sources of job dissatisfaction included: lack of competitive rates; lack of adequacy of pay commensurate to work done; dissatisfaction with salary, among others. The author recommends that universities should work towards raising the level of job satisfaction through supportive incentives.

Ojeleye (2017) investigated the impact of remuneration on employees' performance. Eighty-three (83) employees of Abdul Gusau polytechnic and state

college of education both in Zamfara state were surveyed to solicit data on remuneration and performance. The dependent variable was employees' performance while the independent variable was remuneration (salary/wages, bonus/incentives). Pearson correlation and multiple regressions were used to analyze the data. The finding of the study revealed that there was a strong and positive relationship between remuneration and employees' performance and that salary/wage and bonus/incentives also serve as a form of motivation to the employees.

Yee (2018) conducted a field study to investigate the relationship between job satisfaction factors and job performance among academic staffs in Malaysian private universities. In the study, job satisfaction was measured using factors such as working condition, job security, remuneration, relationship with colleagues, recognition, and advancement. While text performance and contextual performance was used as factors for job performance. The study was a descriptive research and survey approach that used to observe the correlation among job satisfaction factors and job performance. Job satisfaction factors are the independent variable and job performance is the dependent variable. The study used 5-point Likert scale questionnaire to analyze the independent variables and dependent variables of academic staff. Pearson's Correlation Coefficient and Multiple Regression are the data analysis techniques that were used to assess the relationship among independent and dependent variables. The sample for the study was 80 academic staff selected using Convenience sampling technique. The findings of the study revealed that working condition, job security, relationship with colleagues, recognition, and advancement were positively and significantly related with job performance. While remuneration was found to be positive but insignificantly related with job performance.

Mensah and Tawiah (2015) carried out research on Employee Motivation and Its Impact on Performance in Ghanaian Mining Companies. The study employed exploratory research design in gathering data from four large-scale gold mining companies in Ghana. The sample size of the study was 248 employees. The Statistical Package for Social Sciences (SPSS) was used for the analyses of all the data that was received. Descriptive statistics was used to run the basic statistical measures such as the mean, median, and standard deviation. Also One-way analysis of variance (ANOVA) and independent T-test were used to determine significant differences between the demographic characteristics selected for the study. The study showed that employees of the four large scale mining companies are motivated by both intrinsic and extrinsic factors with particular emphasis on pay or

remuneration. Good pay was identified to be the best motivating factor for employees at the mining industry because with good pay, other factors can be acquired.

ArunKumar (2014) studied relationship between employee motivation, satisfaction and organizational commitment in Malaysia. The sample size of the study was 118 employees from an X Retailer Headquarters in Malaysia. The Statistical techniques used for Data Analysis are chi-square, ANOVA, Multiple regression analysis, Correlation analysis and the demographic variables are also depicted through frequency analysis. The findings show that there is a strong correlation between motivation and employees' commitment and satisfaction. The study concludes that motivating variables namely good salary, monetary benefits, non-monetary benefits, prospect of promotion, job training and development and challenging task were the variables that are specifically responsible for overall motivation and satisfaction of employees in the current job.

Osibanjo et al. (2014) examined the effect of compensation packages on employees' job performance and retention in a selected private University in Ogun State, South-West Nigeria. The collected data were carefully analyzed using simple percentage supported by structural equation modelling to test the hypotheses and relationships that may exist among the variables under consideration. The results showed strong relationship between compensation packages and employees' performance and retention. The summary of the findings indicates that there is strong correlation between the tested dependent and independent variables (salary, bonus, incentives, allowances, and fringe benefits). The study was conducted in the south west, Nigeria and the result may not be applicable to other geopolitical zones due to cultural and environmental differences.

Babagana and Dungus (2015) examined the effects of staff remuneration on the performance of Ramat Polytechnic Maiduguri students from 1995-2011 in Borno State. Questionnaire was served to 45 respondents who are academic staff of the polytechnic from the five schools within the polytechnic (school of environmental studies, school of engineering and applied science, school of agricultural science and technology, school of management studies, and school of vocational and technical education). The data was analyzed using Pearson's Product Moment correlation and regression analysis using Microsoft excels. The findings showed strong positive relationship between staff remuneration (fringe benefits and staff nature of working conditions) and performance of Ramat Polytechnic Maiduguri staff viz-a-viz students. The focus of this study was solely on one polytechnic in

the north east, Nigeria, and the result may not be generalizable to other polytechnics.

Herzberg's two-factor theory was adopted to underpin the study. The theory was developed by Herzberg and the study conducted by Herzberg et al., (1959) stated that Herzberg theory or also called two factor theory is considered to be the most popular theory utilized and tested in the literature. This theory addresses the job satisfaction in two ways; factors that cause satisfaction motivators (job content factors) and hygiene factors (job context). Motivators or job content factors were those that focused on work. These include; achievement, work itself, advancement, recognition, responsibility, and growth (Motivation Theories, Shanks, in Burton, 2012). Likewise, hygiene factors or job context are defined as factors that are related to job dissatisfaction. Examples of hygiene factors include the company, organizational policies, administration, salary status, job security, working conditions and environments, personal life, and interpersonal relations (Doyle, 2004 in Burton, 2012, Motivation Theories). The organization may have control over many of these factors, but some of them they do not, such as personal life or interpersonal relationships.

Herzberg found that the factors that lead to job satisfaction are different and separate to those that may lead to job dissatisfaction (Ramlall, in Burton, 2012). He found that the growth needs, or the highest level of needs, are the only real motivators of employees. Employees are motivated by the existence of the motivating factors, but are only dissatisfied, not unmotivated, by the hygiene factors (Motivation Theories). One of Herzberg's leading arguments was, for an employee to be truly motivated, the employee's job has to be fully enriched where the employee has the opportunity for achievement and recognition, stimulation, responsibility, and advancement (Ramlall, in Burton, 2012). Herzberg found that for the employee to be motivated, they must feel personally responsible for the products produced from the job. This will have them working harder to achieve their own personal goals, as well as the goals of the organization. The employee also needs to feel like the work they are doing is meaningful and enriching (Ramlall, in Burton, 2012). Summarily, Herzberg's work categorized motivation into two factors: motivators and hygiene's (Herzberg et. al, 1959). Motivator or intrinsic factors, such as achievement and recognition, produce job satisfaction. Hygiene or extrinsic factors, such as pay and job security, produce job dissatisfaction. However, efficient reward system can be a good motivator but an inefficient reward system can lead to demotivation of the employees. Reio and Callahon (2004) in (Mensah & Tawiah, 2015) conclude that both intrinsic and extrinsic rewards

motivate the employee which results in increase performance. This theory is used to underpin the study because it explained the variables of the study and linked them to job satisfaction and performance.

3. Methodology and variables

This study employed descriptive survey and correlation research designs because the survey concerns itself with accessing of thoughts, opinions and feelings through questionnaires while the correlation explains the association between the dependent and independent variables of the study. The research is a cross-sectional survey because it is carried out within a defined population at a particular point in time. The subjects were contacted at a fixed point in time and relevant information is obtained from them (Bryman, 2008; Ary et al., 2002). The Population of the study consists of all accounting lecturers of 12 polytechnics in the north-west of Nigeria totaling 302. The sample size for this study was determined by using the Research Advisors' (2008) table. Hence, considering the total population of 302 staff in this study, the sample size is 169 staff at $\pm 5\%$ level of confidence as applicable in behavioral researches. The choice of Research Advisors' (2008) sample size determination criteria was based on the fact that the criteria have taken into account the level of confidence and precision, ensuring that sampling error is minimized. The questionnaires were administered on the total sample of 169 respondents, 154 were returned representing 86%. However, proportionate stratified random sampling technique was adopted. The choice of this sampling technique is informed by the fact that, the participants in each polytechnic have similar attributes and characteristics, it is efficient in sampling design, provides more precise information about the variables of a study and the precision of the estimators of the variables of the population can be raised (Sekaran, 2003).

Data was collected through the self-designed structured questionnaire developed by the researcher and rated using a five - point Likert type scale of measurement - Strongly Disagree= 1, Disagree= 2, Undecided= 3, Agree= 4 Strongly Agree= 5 for Part two. The research instrument was subjected to both validity and reliability tests. Experts vetted the instruments while making observations and corrections. Both construct and face validation were undertaken and the researcher effected their corrections and observations in the final draft of the questionnaire. Reliability tests were carried out using the Chronbach's alpha (ALPER=0.8438; WOKEN=0.9187; REMUN=0.7816). The reliability of the instrument was accepted because the correlation was close to 1 (Kenneth & Abbot, 2002). The instrument was therefore satisfactory for use in this research. The questions were found to be suitable and in

line with the objectives of the research. Multiple linear regression technique was adopted in analyzing the data and the variables are modeled as follows:

$$ALPER_i = \beta_0 + \beta_1 WOKEN_i + \beta_2 RENUM_i + e_i$$

Where;

ALPER_i = Accounting Lecturers Performance

WOKEN_i = Work Environment

REMUN_i = Remunerations

β₀= Intercept,

β₁... β₅ = Coefficient of the independent variables,

e_i= Error Term.

4. Results and Discussions

This section presents and discusses the results obtained from the tests conducted on the data collected for the study. The section begins with the description of the data collected for the study and then the inferential statistics.

Table 1: Descriptive Statistics

	ALPER	TRIALA	OBSERV
Mean	2.786	2.772	2.848
Standard Deviation	0.922	0.880	0.938
Minimum	1.000	1.000	1.000
Maximum	5.000	5.000	5.000
Observations	145	145	145

Source: Output of Summary statistics using STATA software

Table 1 presents the summary statistics of impact of work environment and remuneration on accounting lecturers' performance in polytechnics in the North West, Nigeria. The Table showed that our measures of ALPER, has a minimum value of 1.000 and 5.000 as the maximum value. The average value of ALPER is 2.786 with standard deviation of 0.922, signifying that the data deviate from the mean value from both sides by 0.922. This indicates that there is no much difference between the mean and standard deviation which shows that most of the observation is clustered at the center. WOKEN averages 2.772 and the standard deviation is 0.880 and lying between 1.000 and 5.000. The mean value of the REMUN variable is 2.848, having standard deviation, minimum and maximum of 0.938, 1.000 and 5.000 respectively. It is worth noting that the difference between the mean of all independent variables and their respective standard deviation is moderate. This implies that the data is not widely dispersed and the responses regarding the

importance of these variables in explaining accounting lecturers performance slightly differs significantly across the respondents as well as the polytechnics studied. Overall, the summary statistics reveals the basic characteristics of the data. However, it can yield itself to drawing inferences and hence making valid conclusions.

The correlation matrix is presented in table 2. The full result is contained in the appendix.

Table 2: Correlation Matrix

Variable	ALPER	WOKEN	REMUN
ALPER	1.0000		
WOKEN	0.6074	1.0000	
REMUN	0.7494	0.6900	1.0000

Source: Output of Summary statistics using STATA software

Table 2 is the correlation matrix table. The correlation matrix explains the relationship among all pairs of variables in a study. It is useful in explaining the compatibility of independent variables in a regression model. In the present study, the correlation value between the independent variables is below the threshold of 0.80 and above as suggested by Gujarati (2004). The researchers further tested for normality of the data using Variance Inflation Factor (VIF) and Tolerance and the results indicates that the average VIF is 1.19 which is far below the standard value of 10. The result of the Tolerance was 0.524 which is also below the benchmark of 1.000. This implies that there are no high correlations/excessive relationships that could distort and inflate standard errors leading to spurious result. Therefore, there is no problem of multicollinearity in this study.

The correlation result in Table 2 presents the results of the degree of associations between the work environment and remuneration, and accounting lecturers' performance of the polytechnics in the North West, Nigeria. The table shows that there is a positive relationship between Work Environment (WOKEN) and Accounting Lecturers' Performance (ALPER) of the sample respondents of the polytechnics in the North West, Nigeria from the correlation coefficient of 0.6074. This implies that these variables move in the same direction meaning that as WOKEN increases, ALPER increases. The result from the table also indicates that there is a positive association between Remuneration (REMUN) and Accounting Lecturers' Performance (ALPER) of the sample polytechnics in the North West, Nigeria, from the correlation coefficient of 0.7494. This relationship implies that, the Accounting Lecturers' Performance (ALPER) likely increases with an increase in Remuneration (REMUN). Moreover, Table 2 shows a positive relationship

between Work Environment (WOKEN) and Remuneration (REMUN) of the sample polytechnics in the North West Nigeria from the correlation coefficient of 0.6900. This implies that both WOKEN and REMUN moves in the same direction and that one is likely to increase as the other increases.

The summary of the regression output is given in Table 3. The full results are contained in the appendix

Table 3: Regression Result and Hypotheses Testing

Variable	Coefficient	Std. Error	T	Prob.> t/
Constant	0.521	0.177	2.95	0.004
WOKEN	0.181	0.079	2.29	0.024
REMUN	0.620	0.074	8.36	0.000
R ²		0.5771		
Adj. R ²		0.5712		
F-Statistic		96.90		0.000
Mean VIF		1.91		

Source: Summary of Regression Result using STATA software

4.1 Work Environment (WOKEN) and Accounting Lecturers Performance (ALPER)

The results in table 3 shows that work environment in polytechnics in the North West, Nigeria has a positive and significant impact on the accounting lecturers' performance of the sample respondents of the polytechnics, from the coefficient of 0.181 and t-value of 2.29 which is statistically significant at 5% level of significance (p-value of 0.024). This signifies that WOKEN significantly influenced the ALPER in the polytechnics in the North West, Nigeria. This implies a direct relationship between the WOKEN and ALPER in 2022. Based on this result, the study rejects the null hypothesis one (H₀₁), which states that there is no significant positive relationship between work environment and accounting lecturers' performance in polytechnics in the North-West, Nigeria. The study therefore, infers that the WOKEN in the polytechnics in the North-West, Nigeria significantly determined the accounting lecturers' performance during the period covered by the study (2022). This finding is in line with the findings of Saba (2011), Lim et al, (2013), Moloantoa and Dorasamy (2017), Tai and Chuang (2014) and contrary to the finding of Ndulue and Ekechukwu (2016), which recorded insignificant relationship between WOKEN and ALPER.

4.2 Remuneration (REMUN) and Accounting Lecturers Performance (ALPER)

The table also show that remuneration (REMUN) of the sample respondents of the polytechnics in the North West, Nigeria has a significant positive impact on the Accounting Lecturers Performance of the polytechnics, from the coefficients of 0.620 with t-value of 8.36 which is statistically significant at 1% level of significance (p-value of 0.000). This signifies that REMUN has significantly influenced the Accounting Lecturers Performance of the polytechnics in the North West, Nigeria. This also indicated a direct relationship between the REMUN and ALPER. Based on this, the study rejects the null hypothesis two (H_{02}), which states that remuneration has no significant positive impact on accounting lecturers' performance in polytechnics of the North West, Nigeria. The study infers that REMUN is a significant factor in determining the ALPER of the polytechnics in the North West, Nigeria during the period covered by the study (2022). The finding is in line with the findings of ArunKumar, (2014), Osibanjo et al. (2014), Mensah and Tawiah (2015), Babagana and Dungus, (2015), Ojeleye, (2017), Kiplangat (2017) and contrary to the finding of Yee (2018) which documented positive but insignificant relationship between the REMUN and ALPER.

The table also reveals that the overall adjusted coefficient of determination (R^2) is 0.5712 which can be translated to 57.12%. This implies that WOKEN and REMUN provide an explanation about the changes in the ALPER to the tune of 57.12% while the remaining 42.88% of the changes in ALPER was explained by the variables outside the model. F-Statistic of 96.90 with the Probability value of 0.000 indicates that the model of the study is fitted at 1% level of significance. Hence the model could be used for determining the factors that could affect ALPER in 2022. This further indicates that there is a linear relationship between the dependent and independent variables used in the regression model.

5. Conclusion and Recommendation

This study investigated the Impact of work environment and remuneration on accounting lecturers' performance of polytechnics in the North-West, Nigeria. Drawing from the analyses and hypotheses testing, the study found a significant positive association between WOKEN, REMUN and ALPER. The study therefore concludes that WOKEN and REMUN are significant determinants of ALPER in polytechnic in the North West, Nigeria during the period covered by the study (2022). Specifically, the study is of the opinion that WOKEN and REMUN of the polytechnics are critical factors in enhancing the ALPER, which improve productivity of the lecturers and minimizes their turnover.

Based on the findings and conclusions from this research, the study recommends that government should regularly review the salary structure of the polytechnic staff in order to enhance their performance. Managements of the Polytechnics in Nigeria should increase efforts towards creating a conducive and secured work environment by providing the necessary and adequate facilities for offices, teaching and learning in the polytechnics in order to motivate accounting lecturers to perform their job (teaching, supervision and research) effectively and efficiently. A suggestion for further studies is that future research could usefully examine other tertiary institutions (Universities and Colleges of education) and other staff (academic and non-academic) to determine the possible factors that could hinder the staff performance.

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