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Leadership, Accountability and Performance of the Private Sector

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Abstract
The study explores the nexus between leadership and accountability in ensuring performance of the private sector. The objective was to examine the role of leadership in relation to accountability in ensuring private sector performance. The adopted methodology for this paper is the survey design embodied in the Conventional Content Analysis. Goldberg (1965) ***Commander Theory*** *was the theoretical framework of analysis. The theoretical perspective rests on the assumption that while an owner of resources may also be the controller of those resources, yet, ownership and control are two separate notions. Findings show that the private sector has fared well in terms of performance above the public sector because of sound financial management, investment/capital control, incessant quest for competition, minimal politics/zero antagonistic unionism among others. It is recommended that since the relationship between leadership and accountability leads to maximum performance in the private sector, the private sector should anchor more on leadership effectiveness in order to maintain the momentum of high performance in goods and service delivery.*

Keywords: *Leadership, accountability, performance, private sector, organization*

INTRODUCTION

In every state or organization, the major problem that has often threatened its existence is that of leadership. Going by this, a number of forms of leadership have emerged which include the elite leadership and the rest of others. Leadership which is the act of influencing and inspiring subordinates to perform their duties willingly, competently and enthusiastically for the achievement of group objectives, has been regarded as the major instrument of performance in the public and private sectors. Thus, leadership has been seen as a way of influencing or motivating people to move towards a common goal (Okpata, 2004).

The onerous task of steering the ship of any state or organization cannot be realized, if there are no persons or group of persons with the statutory empowerment or enablement to carry out the task of governance, administration or management. These people vested with the powers to carry out the functions of government or other public sectors are said to be leaders. They are the same people who are usually held accountable for the success or failure of organizations (Nwali, 2019).

Leadership has often times, been seen as a supreme political virtue. The effectiveness of leadership virtues have more often than not made the public to attribute success or failure of any government, organization or institution to the leader. This in reality is the point at which accountability could be elicited and performance achieved.

Leadership is said to be a universal phenomenon. The veracity of this assertion lies in the fact that, in any situation where two or more people work closely in order to achieve common goal, there ought to be a person or persons among whom will take the position of authority and responsibility and at the same time provide the needed/required leadership that will eventually lead to the realization of the goals of such organization.

It is on this premise that Agena and Oketa (2002) noted that the universal nature of leadership and the importance that have been attached to it by scholars have brought about many literature on the subject matter, thereby generating some confusion on the phenomenon. Leaders are found wherever there are groups of people.

Generally, leadership is simply an influence; the art of influencing people so that they strive willingly towards the achievement of group goals. This concept can further be enlarged to imply not only willingness to work, but also willingness to work with zeal and confidence. Zeal reflects ardor, earnestness and intensity in the execution of work; confidence reflects experiential trust and technical ability. Thus, to lead is to guide, conduct, direct and co-ordinate.

Leadership action is to help a group achieve objectives with maximum application of group capabilities. Leaders do not stand behind a group to push, but they place themselves before the group to push towards predetermined goal. They place themselves before the group as they facilitate progress and inspire the group to accomplish organizational goals (Agena and Oketa (2002)).

Performance on the other hand in organizational management, is no doubt achievable through accountability. The major pronounced elements of performance and good governance all over the world are the principle of accountability. It is not in doubt that the success in the productivity of both private and public sector organizations across the globe, are achievable through the concept of accountability.

Accountability therefore represents the ways and manners in which public officers at all levels; federal, state and local, entrusted with the responsibilities, discharge such responsibilities with transparency and openness to the people and in conformity with international best practices, (Adamolekun, 2002). This is the same expectation in the private sector where leaders in the private sector are expected to show enough and adequate accountability to enhance their performance.

In the words of Dubnick (2002), the concept of accountability is closely related to accounting which came from the field of bookkeeping. He added that the root of the contemporary concept of accountability can be traced to the reign of William the 1^{st} in the decades after 1066 BC, where all the property holders were mandated to render account of what they possessed. These possessions were valued and listed by royal agents in Domesday Books. This census was not held just for taxing purposes alone, but it established the foundation of royal governance in those days. The Domesday Book listed what was in the kings' realm and this made the landowners to swear oaths of allegiance to the Kings.

In early twelfth century, this evolved into a highly centralized administrative kingship that was ruled through centralized auditing and semi-annual account-giving. In the present era, accountability comes in different dimensions. It has moved beyond its bookkeeping origin and has become a symbol for good governance and performance, both in the public and in the private sectors (Abu-Abu-Hussain, Essawi &Tilchin 2014).

Thus, Adamolekun (2002) contended that to ensure accountability in all sectors, the key functionaries entrusted with resources should give account to the citizens, stakeholders/board of directors of both their successes and failures. He added that those who are entrusted with the custody and disbursement of funds must appropriately give account on the use of such funds so as to enhance performance and realize the goals of the organizations.

Thus, the demands for increased accountability and transparency from statutory compliance and shareholders activities have forced organizations to become more effective and transparent, (Day & Klein, 2003). The private sector stands out in all organizational climes due to its uniqueness in driving the economy of any state. Historical account reveals that the private sector is older than the public sector and has been very remarkable in terms of performance (Nwali, 2019).

This paper therefore takes a look at the relationship between leadership, accountability and performance in the private sector. Our understanding from existing empirical studies on the private sector, stills shows that there is room for more accountability in the private sector which invariably, will enhance performance, efficiency and effectiveness in the sector.

Study Objectives

Broadly, the study is meant to explore leadership roles in relation to accountability in ensuring private sector performance. Other specific objectives include:

1. To examine the relationship between accountability and performance in the private sector;

2. To determine how leadership roles affect accountability in the performance of the private sector;

Methodology of the Study

Various methods abound in research study, but this study adopts the survey design embodied in the Conventional Content Analysis. This is so because the major source of data for this study were the secondary source wherein extant literature on the subject matter were explored and thematically analyzed in a theoretical approach.

Theoretical Framework

There are several theoretical windows through which a subject matter could be interpreted, especially in social and behavioural sciences where perspectives often differ arising from scholars' orientation and inclinations. However, an issue of transparency and accountability are managerial and relational issue between managers, resources available and the people/clients.

In the light of the above, the **Commander Theory,** is seen to be appropriate here. The Commander Theory as postulated by Goldberg (1965) rests on the assumption that while an owner of resources may also be the controller yet, ownership and control are two separate notions. This implies that ownership is a legal condition, but control is a functional ability that can only be exercised by human beings thus it is managerial, especially with those under delegated authorities.

Goldberg in this view, believes that ownership of resources is sometimes, but not always accompanied by effective economic control of those resources and that this function of controlling or managing resources can be seen as distinct from the legal or even social ownership of them.

Goldberg thus, defined control over resources as a command and in respect to government, identifies Parliamentary Ministers or Managers (in the private sectors) as commanders at the top level of a hierarchical system of command.

Accordingly, if resources of the government; federal, state or local are allocated to specific government organizations or for certain activities or functions, those resources are ultimately controlled by an individual commander in form of Minister, President, Governor, Local Government Chairman or Managers (in the private sectors), etc. and these people are responsible and accountable for those resources.

Goldberg also envisaged lower level commanders. These comprise of the Permanent Secretaries, Heads of Departments, Managers, Directors, etc. who guide the policies of the organizations. Effectively, they are commanders in this respect as well as in their capacity of carrying out policy and management decisions.

Disenable elements from this theory as identified by Goldberg point the ways towards the fact that accounting reports are prepared by lower-level commanders to serve many purposes which include:-

- Provision of documentary evidence for decisions made by commanders;
- Control of activities relating to resources; and
- Enablement of decisions to be made on the basis of reasoned interpretation rather than guess work.

From the above facts, the basic underlying tenets of the Commander Theory which makes it relevant to this work can be seen from the fact that:

(i) Commander Theory is a foundation model which analyzes the impact of a cross-sector transfer of accounting principles and rules to all sectors;
(ii) It provides a strategic position towards financial report disclosure activities and assists in developing an understanding of the relative power of report disclosure activities;
(iii) This Theoretical Framework can also be used to explain whether certain environmental artifacts constitute significant impediments to the cross-sector transfer of the consolidated financial reporting practice to the sector; and
(iv) It provides an examination of the beliefs of the top-level and lower-level commanders as to the usefulness of consolidated financial reports for accountability purposes.

CONCEPTUALIZATION OF LEADERSHIP

Leadership is the relationship in which one person influences behaviour of other people to achieve a common goal. This means that the process of leadership cannot be separated from the activities of groups. But, relationship is not limited to leaders' behaviour resulting in subordinate behaviours. Leadership is a dynamic process. The leader-follower relationship is reciprocal and effective leadership is a two-way process.

Leadership in the words of Nwali and Nkwede (2014) is the ability to influence the activities of others without any form of coercion or threat towards the realization of the goals of a group, enterprise, organization or nation. The followers must be influenced to work enthusiastically towards the realization of stated goals. The function of leadership as Nwali and Nkwede tried to establish, should always induce or persuade all subordinates or followers to contribute willingly towards organizational goals in accordance with their maximum capability.

Accordingly, leadership is the capacity to inspire confidence in the rightness of one's purposes, courage in their collective execution and obedience in the threat of resistance. Leadership is also one of the characteristics that make politics possible. Leadership is a matter of degree and consists the extent to which a single person can build control on the foundation of influence. Leadership is a process where one person exerts social influence over the members of the group.

Also, in the words of Robert in Nwali and Okpata (2012), leadership is a process of interpersonal relationships through which a manager or a leader attempts to influence the behaviour of other people and in turn, directs organizational behaviour towards the attainment of predetermined goals. This definition hinges on the ability of not only influencing the behaviour of members of group, organization or government, but ensuring that organizational behaviour is directed towards the achievement of the goals of such an organization.

From the definition, it can be deduced that no government or organization can function effectively without a leader who will motivate and direct the behaviour of people. Leadership is essential not only in government or business organizations, but its impact is felt even in the church, educational institutions, etc.

But, in all cases, the cordial relationship between the leader and his followers is necessary, if the desired objectives of government or organization can be achieved. Leadership therefore entails giving effective direction in line with the objective of the society. This is because being on top and steering the ship of nationhood is not enough, except the leader shows effective direction when decisions concerning societal or organizational needs are taken, (Agena and Oketa 2002).

A good and effective leader should take responsibility for his actions and that of his subjects, not minding the situation. This action can make the leader to exert much influence on his followers and the followers having confidence on their leader. A leader who abandons his followers in the face of responsibility cannot command respect and influence in such an organization or society. In all, Agena and Oketa (2002) postulated that good leaders must: -

i. Have influence;
ii. Provide direction; and
iii. Help in the attainment of group or society goals.

TYPOLOGIES OF LEADERSHIP

The two major typologies of leadership are the formal and informal leadership. Although, other forms of leadership can emerge, but often from these two:

Informal Leadership

This type of leadership emerges when a person uses his interpersonal influence on others. It could be because of his charisma, skills and other traits where a fellow gives counsels to another and it worked. Sometimes, the emergence of this kind of leaders may not necessarily depend on special skills or ability to give counsel, but it can as well depend on personal strength, manipulations and wisdom to understand situations and maneuver through it to ascend to the top. Plethora of examples on this type of leadership abound and they can be seen in religious leaders, influential business men and women who become leaders because of their money, strong men who also become leaders because of giving their people victory during war time, etc.

Informal leadership can also emerge when group of people rise up to agitate for some kinds of interests, or for abolition of some negative policies. In this case, students who stage demonstration to Government House for bad road leading to their school, lack of social amenities or for increase in school fees must have someone among them who would have advocated for the movement and such sees himself leading the group and also ready to serve as spokesman of the group. It may not necessarily need to be the students' union President who was elected or appointed.

Situation and chance can warrant informal leadership. For instance, a new group struggling for existence and seeking recognition may be lucky to have its leaders among the first members of the group, thereby giving the people the chance to lead, but in a situation where there is radical departure (exit, brain drain) of members of a group into other groups, the situation can give room to even the least or weakest available members to lead the group. In a family setting, it has been seen that the most elderly living person is the leader, especially in Igbo society and if a father dies, the first son automatically becomes the leader.

There is no any formal arrangement needed for him to ascend to that position and his age or stature, even economic, social or academic backgrounds cannot be considered for this type of leadership in the family.

The leadership of Nnamdi Kanu as IPOB leader is a good example of informal leadership as he was not elected or appointed, but self made due to his influence in the agitations for sovereign state of Biafra.

Formal Leadership

This is when a person is appointed or elected as a leader or figure head/manager in an organization exercising authority over his subordinates. It therefore implies that formal leadership cuts across all elected Councilors of the Local Governments, Chairmen of the Local Governments, members of both State and National Assemblies, Governors/Deputies of States and Presidents/Vice Presidents of countries. Others include all appointed ministers, ambassadors, commissioners, directors/managers of boards and parastatals, members of Governing Councils of government owned institutions, managers and directors of banks and financial institutions as well as those public or civil servants who rose to certain administrative positions in various public sectors through the ranks.

ACCOUNTABILITY: A CONCEPTUAL EXPLICATION

Accountability has been variously conceptualized by various scholars depending on their backgrounds, orientations and inclinations. However, accountability is the hallmark of modern democratic governance. According to Dubnick (2002), democracy remains a paper procedure if those in power cannot be held accountable in public for their acts and omissions, for their decisions, for their policies and expenditures. He added that accountability as an institution is a complement of Public Management. Accountability is one of the evocative political words that can be used to patch up a rambling argument, evoke an image of trustworthiness, fidelity and justice and keep critics at a distance, (Pollit, 2003).

Accountability is essential for efficient functioning of organization, especially the private sector. Pollitt and Bouckaert (2005) write that accountability is a societal and political process. A reciprocal relationship that places obligation on those elected officers to explain and justify their conducts and exercise of delegated powers.

From the position of Pollitt and Bouckaert above, it could be seen that government process is a symbiotic relationship between leaders and followers, where the leaders (especially the elected and appointed ones) are under obligation to justify their conducts and powers by being accountable to the electorate that gave them their mandates.

However for effective governance and private sector performance to be achieved, there is need for transparency and accountability. This is because absence of accountability creates rooms for fraudulent practices and poor service delivery. Moreover, accountability aids management in public sector decision-making and also ensures that details of activities are communicated to the general public (Abubakar and Maimako, 2014).

In the words of Adamolekun (2002), accountability is essential for efficient functioning of organization, especially of government parastatals in democratically governed state. Accountability structure is surrogates for market forces in non-market condition and helps to reflect the preferences of the public as citizens and consumers in the public realm. This is also the reality in the private sector organizations (Source)?

According to Dean (2006), accountability is a system whereby results of expenditure and by extension of policymaking decision shall be stated, evaluated and justified where need be. Arising from this perception, it is worthy to note that the primary aim of accountability is to harness the available resources for development and performance. For this aim to be achieved; there is need for adequate checks and balances to be maintained in order to prevent fraud and errors that may result in poor accountability. This point explains the fact that government must be citizen oriented or people concerned in the discharge of duties, just like the private sector should be client/customers oriented in order to attain higher performance status.

According to Ogban (2000), the degree of accountability differs depending on the degree of dispensation of power. When there are differences in accountability, it means that it is not adequate and the end result is ineffective governance and lack of performance in the private sector. However, for one to be transparent and accountable for anything, such one must have been associated with responsibilities which make him or her answerable to his or her supervisors. In the light of the above, all government officials and private sector managers must ensure that the responsibilities assigned to them are carried out in the best manner.

Normanton (2000) explained that when an official is holding or deciding upon disposal of wealth which is not his own, opinion is likely to insist that he shall be fully accountable in theory and in practice. However, there may be doubts about how and to whom he must render accounts to. Normanton went further to view accountability as compensation of the accounts submitted at the end of the budget cycle with the budget laws made at the beginning, a check of performance against authorization.

The basic aim of accountability as explained in Normanton's views above is to ensure that authorized budgetary votes are not exceeded and utilized only for the purpose specified. The problem with this concept of accountability is that its focus is on whether spending votes are exceeded or not, without questioning whether the amount paid for service or goods are reasonable or not. Nonetheless, Normanton has helped to draw attention to what forms accountability should take and to whom an officer is accountable to.

Accordingly Gynn and McGrae quoting Royal Commission of Australia in Nwali (2019:11) observe that:

> *If there is a procedure by which public officials can be called upon to report and justify their performances and can be rewarded or penalized according to judgment on it, the public organizations will be more effective.*

NATURE OF THE PRIVATE SECTOR

Any voyage into the meaning of the private sector must first begin with the state sector or what is commonly called the public sector.

The public sector therefore represents the government itself and takes close look at the federal government, state government and the local government. It also comprises all government ministries; government owned corporations, parastatals and extra-ministerial departments as well as boards, amongst others.

The private sector represents profit-oriented organizations, outfits, companies and factories, etc operating in a particular state or nation for the purposes of solving societal problems and making gains. It also involves organized private sectors, unions or associations which romance with the state in various forms to ensure friendly trade tie and good atmosphere for operations.

The major priority of the state is to ensure the welfare of the citizens who depend on her for protection and provision of basic amenities. The private sector on its own is also in the business of ensuring the satisfaction, protection and provision of goods and services to the citizens who depend not only on the state, but on the private sectors for their survival. In this dimension, the state exists for the private sector, just as the private sector exists for the state and minimal success will be recorded if the cooperation or relationship between the state and the private sector is not cordial (Ajibola, 2008).

Nwali and Okpata (2012) however enunciated the following as the nature of private sectors:

(i) **Profit Motive:** While the objective of the state in providing goods and services is mainly to address the problems of the people, the cardinal objective of the private sector in doing that is mainly to make profit.

(ii) **Profit Goods Provision:** The private sector only embarks on provision of goods and services which has quick profits other than goods which can address the major challenges of the citizens. For example, services such as national security are regarded as public goods and are provided by the state alone. The private sector shies away from providing such goods and services because such goods and services are given to the citizens free of charge as no citizen can be denied the goods for non-payment or could any individual be excluded from receiving the benefits. This is why the private sector cannot go into provision of goods and services of this nature because it is not profit making venture.

(iii) **Limited Fund/Resources**: A major setback of the private sector is the limited nature of its fund and resources to carry out such projects that will benefit wider society. Unlike the state which ensures equitable distribution of goods and services to the whole populace, the private sector due to limited resources only concentrates on the provision of goods and services to a particular zone or location because the fund to spread to other zones is lacking.

DISTINCTION BETWEEN STATE AND PRIVATE SECTOR

The private sectors differ from the state in the following areas:

(i) **Ownership:** The state is completely owned and managed by the government, but the private sector is owned and managed by individuals or groups of individuals. An example of the private sector includes, Dangote Cement Industry, Unilever Group of Companies, Grace Court Hotel, Salt Spring Resort, etc.

(ii) **Objectives:** The aims or objectives of the state or public sector are aimed at providing free goods and services and maximizing the welfare of the citizens, but the private sector aims is primarily maximizing wealth for its owners or shareholders.

(iii) **Decision Making:** Decision making in the private sectors rests on the managers or board of directors, while politicians and bureaucrats through the executive arm of government and the parliament take responsibility for decision making in the state.

(iv) **Dividends Decision:** Decision as to what amount of profit should be distributed to providers of capital is a key area of financial management in the private sectors. Decision of this nature is more often than not inconsequential in the state management.

(v) **Leadership:** Leadership in the private sector is always self made as in sole proprietorship and appointed by board of directors in case of partnership ventures, while leadership in the state administration are elected or appointed politicians and bureaucrats who by virtue of their careers rose to the positions of leadership.

(vi) **Efficiency of Operations:** Because enterprises in the private sector are faced with keen competition, the efficiency with which projects are managed is greater than that of the state. Greater attention is therefore paid to the work of finance managers in the private sectors than finance officers in the state.

(vii) **Profit Maximization of Projects:** Private sectors often shy away from projects that are big whose rate of return is lower than the organization's cost of capital. However, such projects may be embarked upon by the state with the government subsidizing the lost. Examples, road construction, free education or free health care.

(viii) **Cost of Capital:** Financial management in the private sector often rely on the cost of capital as the bench mark for accepting or rejecting any project. In the state administration, computation of cost capital is difficult, if not an impossible task.

NEXUS BETWEEN STATE AND PRIVATE SECTOR

In spite of the plethora of differences between the state and the private sector, there still exist several areas where both sectors are similar, they are as follows:

(i) Both the state and the private sectors use the same or similar resources (man, material, finance, etc) to achieve their individual goals or objectives.

(ii) Each sector; the state and private has its own goals and objectives which it seeks to achieve through the utilization of potential resources.

(iii) Both state and private sectors operate within the same society and therefore draw some of their inputs (resources, especially personnel) from the same environment and as a result, both are influenced by the same societal pressures; (demands, economic and political factors, social changes and even external influences). Besides each generates all of its inputs into the same society, hence, each of them performs some important functions for the good and welfare of the society.

(iv) It is observed that the successful performance of both the state and the private sectors are dependent on the same element of cooperation.

(v) Both the state and private sectors operate on the basis of law. While the state is based on Constitution, statutes or decrees, the private sector operates under a legal charter. Thus, officers of both the state and private sectors are required to carry out their functions within the framework of the law.

(vi) Both the state and private sectors are goal oriented; hence, efficiency of either of the sectors is the measure of achievement of its goals.

(vii) Administration of both, whether in the state or in the private sector, are the same because both sectors are concerned with achievements of objectives, which though may differ in organizational structure, but resources used are usually the same.

PERFORMANCE OF THE PRIVATE SECTOR

Generally, it has been muted in all quarters that the private sector has shown much efficiency and effectiveness towards the satisfaction of clients/customers' quests and desires. Apart from the mutations in various quarters, research has shown that despite the large space taken by the public sector in the global enterprises, the private sector still stands out in terms of performance and efficiency, eve much more above the public sector.

According to Nwali, (2021), performance of the private sector stands in bold contrast to the public sector counterpart whose enterprises have overtime been shrouded with a lot of problems with clear manifestations of poor performance and inefficiencies. He added that performance of the private enterprises took pre-eminence over that of the public sector in the following areas:

1. **Financial Management:** Sound financial management or administration is an important factor in the performance of any enterprise. This indispensable aspect of organizational/firm management stands tall as the bed rock of success and performance in the private sector has been found to have great dependence of sound financial management. This is akin to the understanding by the private sector that poor financial management usually leads to fraudulent practices on the part of the enterprise staff, often in collusion with outsiders who do business with the firm. In view of this, the private enterprise tries to close up all financial loopholes in order to attain good height of performance.

2. **Investment/Capital Controls:** One of the areas where the credibility and performance of the private sector manifests greatly is in the area of calculated investment and control of firm's capital. The private sector looks well before embarking on any capital investment and ensures that the capital invested should be able to yield quick returns. Hence, rate of return on investment is highly emphasized in the private sector investment profiles.

3. **Incessant Quest for Competition:** In as much as the fact that no enterprise is a monopoly in the private sector, great quests for incessant competition among firms doing the same business or institutions rendering the same services often takes prime stage in the private sector. This makes the private sector to be under pressure almost at all times in designing and re-designing policies and adopting strategies that would keep their clients/customers in good faith while doing business with them. This no doubt enhances the performance of the private sector.

4. **Minimal Politics/Zero Antagonistic Unionism:** The private sector generally achieves great feat of performance because of operating in an atmosphere where heated polity and antagonistic unionism are not allowed to sway firms out of their core values and policies of operations. Politics and political activities in the public sector are often tensed and sometimes, leads to shutdown of public sector firms and institutions for days. Also, trade unionism in the public sector is sometimes organized as agents of antagonism and distractions of the public sector operations. In view of this, the private sector emphasizes minimal politics and zero antagonistic unionism. For instance, some private universities do not allow existence of students' unionism, staff unionism and their accompanying antagonistic politics. Where unionism exists, it will be purely for the interest of the private sector firm or institution.

5. **Minimal Corruption:** Corruption is a major socio-economic problem across the globe. It is so endemic that poor performance of any sector cannot exist without element of corruption and corrupt tendencies. However, in the private sector, due to the fact that their rules of engagement are not shrouded in rigidity, any minor trace of corruption or corrupt tendencies can warrant the firing or sacking of the personnel involved. Having this reality at the back of the mind, all staff of the private sector firms and institutions focus primarily on achieving the goals of the organization than seeking means for self enrichment.

6. **Emphasis on Personnel Productivity:** In the private sector, great emphasis is often laid on the performance and productivity of personnel towards the set goals. In most cases, the private sector de-emphasizes paper qualifications of personnel to focus on skills and technical competence. This is what increases performance of the private sector because performance is tied to skills, technical competence and ability to deliver on assigned duties.

Conclusion

The modern society has witnessed radical departure from laying emphasis on the public sector to private sector goods and services. This is unlike the previous times when the public sector assumed a hegemonic posture in goods and services delivering. The reason for the departure from the public sector emphasis is premised on the failure of the public sector firms and institutions to deliver quality goods and services to the citizens due largely to leadership lacuna in different quarters.

Findings of this study clearly showed that the public sector has the capacity and resources to achieve great performance in goods and service delivery, but it has not been able to do so because of poor leadership and near absence of accountability. However, the private sector has achieved great performance because of effective leadership and adequate accountability. Accountability is the major elements and indicator for measuring performance in any organization. The eagle-eye often cast on private sector personnel by the leaders and managers of firms make them to remain strongly committed to accountability as the major trigger-force of performance as that would help them to keep staying on the job. This is why accountability cannot be toiled with, in the private sector because it produces great performance in firms/organizational management and service delivery.

Recommendations

In view of the foregoing findings of the study, it is recommended that:

1. Since the relationship between leadership and accountability leads to performance of the private sector, the private sector should be more committed to leadership effectiveness in order to maintain the momentum of high performance in goods and service delivery. Also, the public sector should emulate and adopt the principles of leadership effectiveness and accountability in truth and spirit to step up in performance.

2. Since accountability as a leadership role affects the performance of the private sector positively, the private sector should include accountability and performance as part of the lecture packages that should be taught the new entrants in the private sector firms and institutions. In the same vein, already existing staff should be periodically drilled on leadership effectiveness and accountability as part of their training and re-training process.

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