RECORDS MANAGEMENT STRATEGIES AND ACCOUNTABILITY OF TABLE WATER BUSINESSES IN AKWA IBOM STATE: IMPLICATIONS FOR BUSINESS EDUCATION CURRICULUM

[1]Ezinne Okechukwu DIKE
Department of Business Education, University of Uyo, Uyo, Nigeria
[2]Christiana Vincent ESSIEN
Akwa Ibom State Polytechnic, Ikot Osurua
[3]Samuel David UDO Ph.D
Department of Business Education, University of Uyo, Uyo, Nigeria
udosamueld@gmail.com

Abstract

The main purpose of this study was to determine the extent to which records management strategies influence accountability of the table water business in Akwa Ibom State. Two research questions and two null hypotheses were formulated to guide the study. The descriptive survey research design was used for the study. The population of this study is 135, comprising all the 90 male and 45 female staff in the 15 registered table water businesses in Akwa Ibom State. The entire population was studied because of its size and manageability. A researcher-developed instrument titled 'Records Management Strategies and Accountability of Table Water Business Questionnaire (RMSATWBQ) was used for data collection. Cronbach's Alpha statistical method was suitable to calculate the internal consistency of the instrument on a rating scale, which yielded a reliability index of 0.81. Simple linear regression was used to answer the research questions, while related t-test was used to test the null hypotheses at .05 level of significance. Findings of the study show that record creation and disposal have a positive influence on accountability of table water business in Akwa Ibom State. It also shows that the extent to which record creation influence accountability of table water business in Akwa Ibom State was significant, while the extent to which record disposal influences accountability of table water business in Akwa Ibom State is not significant. It is concluded that if proper records management strategies are adopted in table water business in Akwa Ibom State, it will significantly help in efficient management of resources, effectiveness in the operation of table water business, maximization of profit, reliable financial reporting, safeguarding of assets, reduction in inventory shrinkage, reduction in operational cost, easy detection of fraud, as well as ensuring niche in the market share and low environmental pollution. It is therefore recommended among others that managers of table water businesses in Akwa Ibom State should ensure that sales daybook, purchase daybook, invoice, account receivables record and account payable records are created immediately transaction is carried out to ensure accountability of table water businesses in Akwa Ibom State.

Key Words: Records Management, Accountability, Business Education Curriculum

Introduction

Water is an essential part of human nutrition, both directly as drinking water and indirectly as a constituent of food. It is a key factor influencing the survival and growth of microorganisms in food and other microbial environments. Water occupies about 70% of the earth's crust and is recognised as an economic good (Anyamene and Ojiagu, 2014). It is an essential resource for life and good health. It is the most common, most widely distributed and most useful liquid on earth. Two-thirds of the human body's weight is made up of water. The brain is 85% water, while muscles contain 75% water, and bones 33% (Akpan in Bello, 2017). As a result of the significance of water in physiological systems, it is difficult to survive long without it. This is

because people need access to a clean water supply for varied uses. Yet there is a shortage of clean water as demand for it continues to grow across the globe at an alarming rate. Due to high demand for safe and clean water, venturing into the production and distribution of table water is a profitable and lucrative business if properly managed.

The table water business deals with the production and distribution of drinking water to consumers. Whether purified, distilled, or natural spring water, table water is supplied to customers to provide ample hydration. Amidu et al. (2021) defined the table water business as including bottled water, potable non-carbonated fresh water sold in pre-packaged containers, as well as treated water packaged in sachets (pure water). Table water factories appear to make more sales in urban centres than in rural areas. In other words, the profitability of the business depends on the location (urban or rural) and the type of product. Table water manufacturers make the most money from this business, ahead of wholesalers and retailers. Like every other business, a table water business needs proper records management strategies to survive and grow.

Records management strategy is the systematic analysis and control of records from creation to disposal. Records management aims to prepare, arrange, store and retrieve records and information when needed. It encompasses the full range of activities an organisation should perform to manage its records effectively. Key activities include setting records management policy, assigning responsibilities, establishing and promulgating procedures and guidelines, and designing, implementing and administering records management systems. Nyanjom (2013) stated that records management is important because it supports an organisation in making decisions based on evidence; meeting operational, legal and regulatory requirements; being open and accountable; enhancing operational efficiency and effectiveness; and maintaining organisational or collective memory. The goal of records management is to ensure that business records are created, maintained in ways that allow efficient access and use, and disposed of when they are past their retention period (Bakare et al., 2016). Most records are destroyed at the disposal point; however, a small percentage of records are identified as having permanent value to the company. These records are transferred to the company's archives. For records management strategies to be effective, policies need to be put in place for records creation, maintenance and preservation. Therefore, the record management strategies considered by the researcher in this study are record creation and record disposal.

Record creation means the recording of information on paper, printed forms, punched cards, tape, disk, or any information-transmitting media. Record creation includes the preparation of forms, reports, state publications, and correspondence. Record creation also involves the receipt of a record and its classification as a record in an organisation's records management system. There are many ways to create business records, including sending or receiving an email; creating a spreadsheet, database, or document; or receiving a document from outside the organisation. All of these create records. Records are particularly important because they assist governments in maintaining a consistent pattern in policy formulation and implementation (Ademola et al., 2012). They also serve as raw data for research in various disciplines, including science, which is an important ingredient of socioeconomic development. The uses and functions of records can be described as ranging from cultural, historical, legal, and economic.

Records disposal refers to the appropriate destruction of records or their transfer to the company's archive once they have reached the end of their specified retention period. Uzoma (2021) stated that the appropriate retention periods and associated disposal actions are defined in the company's records retention schedules. These guidelines do not cover the transfer of paper records to off-site storage for the duration of their retention period, or the transfer of electronic records to off-line storage. Disposition is an integral part of records management and the final stage of the records life cycle. Thus, table water businesses must coordinate their

records creation and disposal programmes so each programme supports the business's accountability.

Accountability in the table water business involves the production of clean drinking water in approved, sealed bottles or packages and its distribution from the producer to end users. As a business venture, Bello (2017) noted that table water businesses can create more than 3600 new jobs across 36 States of Nigeria, thereby providing income, employment, and numerous business opportunities for the young and old in the country's growing population. The provision of safe, clean table water is essential for any country pursuing sustainable development, and Nigeria is no exception. It is presumed that table water businesses in Nigeria have faced various socio-economic challenges, including high production costs, unreliable grid supply, distribution problems, multiple taxation, littering or environmental pollution, integrity and quality concerns, inspection or business feasibility issues, and the ineffectiveness of government regulatory bodies. Records are important sources of information and knowledge. They assist the company in making timely, relevant, and informed decisions, thereby contributing to sustainable socio-economic development.

Records are the indispensable foundation of the accountability process (Ndenje-Sichalwe and Ngulube, 2019). Accountability and transparency cannot be achieved without information. Therefore, records management is a by-product of business processes. The basis of records and information management is the traditional three Es, namely economy, efficiency and effectiveness. This traditional approach to records and information management has been greatly challenged by the evolution of record management strategies, largely driven by technology (Dikopoulou and Mihiotis, 2012). Records management technologies have evolved from paper to microfilm, through to digital and optical objects. Records managers are called upon to manage their information amid these challenges and diminishing resources. At times, they find themselves in an invidious position of having to choose the best records management solutions from competing alternatives. Understanding the benefits and costs of each records management solution is crucial to the success of any records management strategy.

Statement of the Problem

Water is a necessity, a resource, and at the same time a major contributor to contamination and pollution problems. Its importance to life, therefore, can never be overemphasised. To maintain good health, water must be kept safe and free from any type of contamination. However, as Omoniyi and Abu (2012) observed, providing good drinking water to Nigeria's teeming populace remains a perennial problem that has defied solution. Problems related to unreliable grid supply, distribution, littering or environmental pollution, integrity, quality, inspection or business feasibility have become a recurrent decimal. These problems often attracted rhetorical commentaries with little or no practical solutions. Could this be due to poor record-management strategies in the operation of table water businesses in Nigeria?

The need to record all transactions clearly and systematically cannot be overstated. Good records help table water factories protect institutional memory and maintain evidence of activities, transactions, and decisions. The absence of adequate record management leaves table water factories vulnerable to threats such as inaccurate financial information, loss of assets, mismanagement of vital documents, and unreliable financial records, which may lead to a loss of integrity. Accountability in the table water business would cushion against information mismatches and help business owners make sound planning decisions. Inadequate record-keeping and weak security measures could cause table water factories to operate at a loss and spend above their estimated budget, reducing net gain. Sadly, misuse of resources appears common in table water operations. Failure to address these problems seems to have reduced the profit-earning capacity of the table water business. This unfortunate development results in many

table water operators either withdrawing from the business or operating on a small scale instead of growing into medium or large operations. This problem has had a tremendous negative effect on the economy, including increased joblessness, poverty, over-dependency on white-collar jobs, low Gross Domestic Product (GDP), low per capita income, and high rates of crime and unrest. Based on the foregoing, this study aims to examine how record management strategies influence the accountability of table water businesses in Akwa Ibom State.

Research Questions

i. What is the extent to which record creation influences the accountability of table water businesses in Akwa Ibom State?
ii. What is the extent to which record disposal influences the accountability of table water businesses in Akwa Ibom State?

Research Hypotheses

Ho_1: The extent to which record creation influences the accountability of table water businesses in Akwa Ibom State is not significant.

Ho_2: The extent to which record disposal influences the accountability of table water businesses in Akwa Ibom State is not significant.

Methodology

The descriptive survey research design was adopted for this study. The design was chosen because it uses a questionnaire to obtain information from representatives of the population. Survey research aims to collect data and systematically describe a given population. The study area is Akwa Ibom State. The state was created on September 23, 1987. Akwa Ibom State has a landmass of 8412 square kilometres and a population of 3,920,208 people based on the 2006 National Population Census report (National Population Commission, 2007). It is located in the southern coastal part of the country, between latitudes 4°32′N and 5°33′N and longitudes 7°25′E and 8°25′E. The state is in the South-South geopolitical zone and is bordered to the east by Cross River State, to the west by Rivers State and Abia State, and to the south by the Atlantic Ocean and the southernmost tip of Cross River State. The state's capital is Uyo, with over 500,000 inhabitants. In addition to English, the main spoken languages are Ibibio, Annang, Eket and Oron. Akwa Ibom is predominantly a civil service state. It has a mixed population of people from neighbouring states who come to do business. Along with English, the main spoken language is Ibibio. In terms of religion, indigenes of Akwa Ibom State are predominantly Christians. Akwa Ibom State has many natural resources, including agricultural products such as palm produce, cassava, fish, and crayfish; and mineral resources like sharp sand, gravel, and oil and gas deposits. These natural resources encourage citizens to pursue occupations such as farming, fishing, and small-scale enterprises, while most of the citizenry are government workers; these factors explain why table water companies are springing up in the state. The choice of the area is because the majority of the population are not residing close to a source of natural water supply for domestic use, hence there is a high patronage for table water, which could help to improve the standard of living and provide income to individuals and the government.

The study population was 135. This comprised all 90 male and 45 female staff (Staff Disposition of the Registered Table Water Producing Companies in Akwa Ibom State, 2023) in the 15 registered table water businesses in Akwa Ibom State. This data excludes casual workers. According to the Akwa Ibom State Ministry of Commerce and Industry, Uyo (2023), 15 table water producing enterprises are registered in Akwa Ibom State. The entire population was studied because of its size and manageability. A researcher-developed instrument titled 'Records Management Strategies and Accountability of Table Water Business Questionnaire (RMSATWBQ)' was used for data collection. The instrument was divided into two parts, A and B. Part B covered records management strategies based on records creation, storage, retrieval, retention, and disposal, as well as the accountability of Table Water Business. A four-point rating

scale was used and scored as follows: Very Much Influence (VMI) – 4, Much Influence (MI) – 3, Little Influence (LI) – 2, Very Little Influence (VLI) – 1. The instrument was submitted to three experts for face validation. One from the Measurement and Evaluation Unit in the Department of Educational Foundation and two from the Department of Business Education, all from the University of Uyo, Uyo. The experts assessed the suitability of the items, the language used, and the logical sequence of the items. The experts' comments and inputs were incorporated and used to modify the final copy of the instrument before it was administered. The validation aimed to ascertain the instrument's appropriateness for the study. The validated instrument was administered once to 10 respondents working with table water companies undergoing registration processes and who were not part of the study. The reliability method adopted was the item discrimination method because responses were recorded on a rating scale. Therefore, Cronbach's alpha was used to calculate the instrument's internal consistency on the rating scale, yielding a reliability index of 0.81. This high reliability coefficient indicated that the instrument was suitable for use in the study. The researcher sought and obtained official permission from the management of the table water producing companies to administer the questionnaire to their staff. The researcher, with two research assistants, briefed and administered the questionnaire to respondents in the 15 table water producing companies using the direct delivery method. This method was used to ensure a high return rate. The researchers distributed 135 copies of the instrument to respondents within two weeks, and respondents were given one week to respond. Of the 135 copies distributed, 122 were successfully retrieved and valid for analysis, while 13 were not, indicating a 90.37% return rate.

Simple linear regression was used to answer the research questions, while a related t-test was used to test the null hypotheses at the .05 level of significance. The beta coefficient and the coefficient of determination (R2) were used to assess the influence of records management strategies on the accountability of table water businesses in Akwa Ibom State. The beta coefficient indicated whether the influence was positive or negative, while R2 indicated the extent of the influence. The null hypotheses were retained where the P-value was greater than .05. Conversely, the null hypotheses were rejected where the P-value was less than or equal to .05. The study addressed ethical issues by using an introductory letter that explained the purpose of the study. The study maintained strict confidentiality during and after data collection. The data used for analysis were not doctored. The services of a mercenary writer were not engaged for the research writing. The results were not distorted. Copyright law was not violated.

Results

Research Question 1: What is the extent to which record creation influences accountability of table water business in Akwa Ibom State?

Table 1: Summary of Regression Analysis for the influence of record creation on accountability of table water business in Akwa Ibom State n = 122

Model		Unstandardized Coefficients		Standardized Coefficients	r	R Square
		B	Std. Error	Beta		
1	(Constant)	4.387	.609			
	Record creation	.705	.038	.806	.806	.650

Source: Field computation (2025)

Table 1 gives a summary of the simple regression test. The result shows that the unstandardized coefficient value is .705, indicindicating that there is a strong positive influence of record creation on accountability of the table water business. The coefficient of determination (R^2) is .650, indicating that 65% changes in accountability of the table water business are a result of record creation. This indicates that record creation has a strong positive influence on the accountability of the table water business in Akwa Ibom State.

Research Question 2: What is the extent to which record disposal influences accountability of the table water business in Akwa Ibom State?

Table 2: Summary of Regression Analysis for the influence of record disposal on accountability of the table water business in Akwa Ibom State. n = 122

Model		Unstandardized Coefficients		Standardized Coefficients	r	R Square
		B	Std. Error	Beta		
1	(Constant)	8.054	1.090			
	Record Disposal	.447	.065	.529	.529	.132

Source: Researcher's field computation (2025)

ves a summary of the simple regression test. The result shows that the unstandardized coefficient is .447, indicating a positive influence of record disposal on accountability in the table water business. The coefficient of determination (R^2) is .132, indicating that 13% of the changes in accountability of the table water business is a result of record retention. This indicates that record disposal has a low positive influence on the accountability of the table water business in Akwa Ibom State.

Research Hypothesis 1: The extent to which record creation influences accountability of the table water business in Akwa Ibom State is not significant.

Table 3: t-test analysis of the extent to which record creation influences accountability of the table water business in Akwa Ibom State

Variables	N	X	SD	df	t-cal	P≤ .05	Decision
Record creation	122	3.34	.22				
				121	.32	.002**	S
Accountability	122	3.25	.21				

S =Significance, **sig at P≤ .05 (Source, Field Work, 2025)

Table 3 shows a computed t-value of .32 with 121 degrees of freedom and a p-value of .002. Since the p-value is less than the 0.05 level of significance (p<0.05), the null hypothesis, which stated that the extent to which record creation influences accountability of table water business in Akwa Ibom State is not significant, is rejected. This implies that record creation significantly influences accountability of the table water business in Akwa Ibom State.

Research Hypothesis 2: The extent to which record disposal influences accountability of table water business in Akwa Ibom State is not significant.

Table 4: t-test analysis of record disposal and accountability of table water business in Akwa Ibom State

Variables	n	X	SD	df	t-cal	P≤ .05	Decision
Record disposal	122	3.26	.22				
				121	.59	.552**	NS
Accountability	122	3.25	.21				

NS = Not Significance, **sig at P≤ .05 (Source, Field Work, 2025)

Table 4 shows a computed t-value of .59 with 121 degrees of freedom and a p-value of .559. Since the p-value is greater than the 0.05 level of significance (p<0.05), the null hypothesis, which stated that the extent to which record disposal influences accountability of table water business in Akwa Ibom State is not significant, is retained. This implies that record disposal does not significantly influence the accountability of the table water business in Akwa Ibom State.

Discussion of Findings

The result of the analysis of the first research question showed that record creation has a high positive influence on the accountability of the table water business in Akwa Ibom State. A significance test of the corresponding hypothesis showed that record creation significantly influences accountability in the table water business in Akwa Ibom State. This implies that creating a sales daybook, creating a purchase daybook, recording in invoices, creating accounts receivable records and creating accounts payable records significantly influence accountability of table water business in Akwa Ibom State. This finding agrees with Okwena et al. (2020), who reported that making double entries in relevant books of account effectively supports the operation of business enterprises by allowing interim checks of the accuracy of accounting records at any time during the process. This finding also aligns with Barbara (2020), who noted the need to create a cash receipts journal and a cash disbursements journal, in addition to chequebooks, to ensure accountability across all types of businesses.

The analysis of the second research question showed that record disposal has a low positive influence on the accountability of the table water business in Akwa Ibom State. Testing the hypothesis revealed that the extent to which record disposal influences the accountability of the table water business in Akwa Ibom State was not significant. This implies that destroying records by shredding, burning, transferring to archives, recycling, or deleting has an insignificant influence on accountability in the table water business in Akwa Ibom State. This finding supports Ramokate and Moatlhodi (2020), who averred that confidential paper records should be placed in confidential waste bins and that digital records should be either physically destroyed or deleted.

Conclusion

The findings revealed that record creation and disposal significantly influence the accountability of the table water business in Akwa Ibom State. When tested for significance, the results showed that record creation significantly influences accountability in the table water business in Akwa Ibom State, while disposal does not. Therefore, if proper records management strategies are adopted in the table water business, it will significantly help in efficient management of resources, effectiveness in the operation of the table water business, maximisation of profit, reliable financial reporting, safeguarding of assets, reduction in inventory shrinkage, reduction in operational cost, easy detection of fraud, and low environmental pollution.

Implications for Business Education Curriculum

Business Education curriculum developers should restructure the curriculum to include relevant aspects of record management, exposing students to both theoretical knowledge and practical experience in enterprises. Business Education students in tertiary institutions should be exposed to record management strategies to boost their confidence when venturing into the table water business upon graduation.

References

Ademola, G. O., Samuel O. J. and Ifedolapo O. (2012). The roles of record keeping in the survival and growth of small scale enterprises in Ijumu local government area of Kogi State. Global Journal of Management and Business Research,12(13), 56-66. Retrieved from www.journalofbusiness.org

Amidu, M. John, E. and Joshua, A. (2021). E-Accounting Practices among Small and Medium Enterprises in Ghana. *Journal of Management Policy and Practice, 12*(4): 20-31.

Anyamene, N. C. and Ojiagu, D. K. (2014). Bacteriological analysis of sachet water sold in Akwa Metropolis, Akwa-Ibom State, Nigeria. *International Journal of Agriculture and Biosciences*, 3: 20-122

Bakare, A. A., Abioye, A. A., and Issa, A. O. (2016). An assessment of records management practice in selected local government councils in Ogun state, Nigeria. *Journal of Information Science Theory & Practice*, 4(1), 49-64.

Barbara, R. (2020). Record Management, Change Management, Service Systems. *Management Journal*, 20(1): 124-137.

Bello, B. S. (2017). Socioeconomic impacts of packaged and bottled water businesses in Nigeria. *International Journal of Economics, Commerce and Management*, 5(7): 430-436.

Dikopoulou, A. and Mihiotis, A. (2020). Records management: a key for effectiveness, accountability and development in the Greek Public Administration. *International Journal of Public Administration,* 33(5): 262-287

Ndenje-Sichalwe, E. and Ngulube, P. (2019). Records management and Access to information: key to fostering accountability, good governance and protection of human rights in Tanzania. *ESARBICA Journal: Journal of the Eastern and Southern Africa Regional Branch of the International Council on Archives* 28:3-15

Nwanya, S. C., Onah P. O. and Onyia I. E. (2013). Process optimization of resources for packaged water factories in Nigeria. In: G. Seliger (Ed.), Proceedings of the 11th Global Conference on Sustainable Manufacturing - Innovative Solutions. Universitätsverlag der TU Berlin.

Omoniyi, B. B. and Abu, Z. (2012). The economic analysis of the profitability of small scale pure water production in Nigeria: A case study of JABU packaged water factory. *Afro Asian Journal of Social Science,* 3(34): 2229-2253.

Ramokate, K and Moatlhodi T. (2020): Battling the appraisal backlog: a challenging professional obligation for Botswana National Archives and Records Services, *ESARBICA Journal,* 29: 67 – 84.