

Employee's Work Behaviour: Absenteeism, Embezzlement, & Organizational Performance

Inemesit Godwin Enyina

Department of Business Administration, Faculty of Management Sciences,
Akwa Ibom State University, Obio Akpa campus, Oruk Anam, Akwa Ibom State, Nigeria.

Samuel Okurebia and Kingsley Uwa

Department of Business Administration, Faculty of Management Sciences,
Akwa Ibom State University, Obio Akpa campus, Oruk Anam, Akwa Ibom State, Nigeria.

doi: <https://doi.org/10.37745/ijbmr.2013/vol11n68599>

Published July 25, 2023

Citation: Enyina I.G., Okurebia S. and Uwa K. (2023) Employee's Work Behaviour: Absenteeism, Embezzlement, & Organizational Performance, *International Journal of Business and Management Review*, Vol.11, No.6, pp.85-99

ABSTRACT: *Local government councils are established to ensure that the needs of the people at the grassroots level are properly taken care of. The extent to which local governments council are able to perform effectively hinges on the work behaviour of their employees. This study seeks to investigate the employee's work behaviour and organizational performance in selected local government council areas in Akwa Ibom State. Two objectives were designed for the study as well as two research questions and two research hypotheses. The population of the study was 497 which comprise of the three senatorial districts in Akwa Ibom state, while 269 was the sample size. Survey research design was used, while proportional and simple random sampling techniques were as well used in the study. The research instrument used in the study was adapted from different sources. Using Pearson Product Moment Correlation (PPMC) analysis, the formulated null hypotheses were tested at 0.05 level of significance. Results from the analysis showed that absenteeism has a positive and significant relationship with the performance of selected local government council areas in Akwa Ibom State ($r = 0.765, p < 0.000$); while embezzlement of funds has positive and significant relationship with the performance of selected local government council areas in Akwa Ibom State ($r = 0.764, p < 0.000$). The researcher concluded that employee's work behaviour affects the performance of the studied local government council areas in a positive and significant manner. It was concluded that there is a positive and significant relationship between employees' behaviour and organizational performance in selected local government council areas in Akwa Ibom State. It was recommended that employees should not be randomly approved to be absent from work and when it is inevitable, works should be properly designed to stopping/disrupting work flows and more control mechanisms such as the use external auditors should be introduced in the studied local government areas as this would help in checkmating embezzlements of funds in the studied local governments.*

KEY WORDS: absenteeism, embezzlement, organizational performance

INTRODUCTION

Employees are integral part of business organizations. In the quest for business growth and survival, employees have been identified as an important mechanism through which firms could achieve their corporate objectives. This presupposes the fact that employees' efforts, when aggregated overtime could be pivotal in enhancing organizational performance (Umoh, Amah and Wokocha, 2014). Nevertheless, one thing is for organizations to recruit employees that would help in enhancing their performance, the work-related behaviour of such employees is entirely another thing. This is because the workplace is a forum where varieties of different behaviours are expressed, each with different consequences, both to the employees and the organization in general.

Employees' work behaviour is conceived as employee's specific response to situations at work place (Hussain, Nazir, Shaheen, Wassem and Shafiq, 2018). In a typical organizational setting, different profession, and workplace, task(s) assigned to employees or prevailing situations could elicit different behaviours among the employees altogether. In any form it could exist, employees' work behaviours are formal in nature and could be triggered due to job requirements, poor job designs or work conditions. Employee's reactions to such situations could resultantly elicit two types of work behaviours: positive work behaviours, otherwise known as Organizational Citizenship Behaviour (OCB) or Counter-Productive Work (CWB) behaviours. Meta-analytic studies in management has overwhelming focused on negative work behaviours than they do on positive work behaviours on the ground that positive work behaviours naturally affects organizational performance positively (Galperin, 2002). Thus, the thrust of this study focused on negative aspect of employee's work behaviour.

Employees' work behaviours could be assessed using absenteeism, disloyalty and embezzlement of public funds (Tiwari, 2014). Absenteeism is conceived as an unplanned, disruptive incident, resulting to non-attendance when an employee is scheduled to work (Van Der Merwe and Miller, 1988) as cited in Adegboyega, Dele and Ayodeji (2015). Relatedly, it entails any failure of an employee to report for or remain at work as scheduled, regardless of reason (Cascio, 2003). Absenteeism is a habitual pattern of absence from a duty or obligation. Sometimes, there is a situation of 'no call, no show', where employees choose not to show up for work and do not call in advance, which businesses may find to be unprofessional and inconsiderate. High absenteeism in the workplace may be indicative of psychological, medical, or social adjustment to work. The psychological model that discusses this is the 'withdrawal model', which assumes that absenteeism represents individual withdrawal from dissatisfying working conditions. Evidence indicates that absence is generally viewed as 'mildly deviant workplace behavior'. As such, the line between psychological and absenteeism and organizational performance is blurry, given that there are positive links between both absenteeism and organizational performance (Balkin, 2001).

Ibanichuka and Onuoha (2012) maintained that embezzlement is an intentional misuse of money, physical assets or trust. In the context of this study, embezzlement of local government funds is seen as the appropriation of money and other assets meant for a specific purpose for either personal use or for what it is not meant for. In the case of Nigeria, Nwakoby (2007) laments that public funds (made for rural projects) are stretched away in bank vaults in Europe and America, while an overwhelming proportion of the population live in abject poverty. Ideally, Ezeani (2004), also view local government generally as veritable agent of development and grassroots participation in the democratic process. However, embezzlement of local government funds, reckless spending or any fraud, corruption is a bottleneck for Local Governments' revitalization for sustainable development and always unpleasant. The effect of corruption is that budget holders will divert resources meant for the achievement of certain objective to their personal use thereby frustrating the budget objectives (Okpo and Akpaetor, 2021). Financial misappropriation or embezzlements at local government level has very negative effects as gathered by Kiabel (2002). Most embezzlement cases have serious socio-economic effects in the local authorities. It always results in loss of fund and assets of the local governments and has an adverse effect on the performance of local governments.

Local Government Council Areas (LGCAs) in a state such as Akwa Ibom State are established to deliver quality services to the masses in an efficient and effective manner. In pursuit of their goals, local governments have devised various means such as queries, replies and committee meetings to ensure that the employees meet set. The use of these measures is to circumscribe the employees work behaviours to the best interest of local government administrations. In most cases, rather than bringing the desired results, employees still engage in work behaviours such as late coming, unapproved leave of work, repeated queries on unethical work behaviours and absenteeism, which are all counterproductive to corporate performance (Olaniyi, Osemene and Omotehinse, 2013). It is obvious that most local government authorities are not functional enough to meet the need of its citizenry. With the exception of few local governments in the country, others are mere shadow of themselves. In terms of meeting their core mandate, they have been largely ineffective and inefficient. This explains why after many years of comprehensive and democratically minded local government reform of 1976, little social dividends can be found in most local government. There is no doubt that the high rate of absenteeism, disloyalty and embezzlements and reckless spending in the local government has great negative implications. In view of the importance of this subject, this research in this direction was embarked on.

Statement of the Problem

Local governments are established to ensure that the needs of the people at the grassroots level are properly taken care of. Since the apex government cannot reach out to all the citizens as they deem fit, local governments are used as mechanism to achieve that. As such, local government provides social amenities to improve the standard of living of people at the grassroots levels. However, the

extent to which local governments are able to perform effectively hinges on the work behaviour of their employees.

The work behaviour of employees at various local governments in the country is very pathetic. It is a common axiom that an employee of any government establishment sees such establishment as 'no man's businesses, the studied local governments not an exception. Observations by the researcher shows that some local government staff has other places they work or private businesses, warranting them to absent themselves from work. The superiors, on their part, loots, misappropriate and embezzle government funds and properties at will. Consequently, the aforementioned work behaviours at the local government council level has made it extremely difficult for local governments to function effectively in terms of provision of social amenities, provision of public goods and other utilities.

In the studied Local Government council Areas (LGAs), various efforts have been made to ensure that negative work behaviours among employees are reasonably curtailed. Such efforts include signing of time book, strict work policies and periodic rotation of employees to different units, among others. Regardless of these efforts, Local Government staff still engages in absenteeism and embezzlement of funds. This serves as the motivation behind this study. Negative work behaviours could impair the effectiveness of Local Government Council, such as the studied local governments. In view of such variances, this study is an attempt to assess employee's work behaviour and organizational performance in selected Local Government Council Areas in Akwa Ibom State.

Objective of the Study

The main objective of this study was to assess the relationship between employee's work behaviour and organizational performance in selected Local Government Council Areas in Akwa Ibom State. Specific objectives of the study were: to

- i. examine the relationship between absenteeism and organizational performance in selected local government council areas in Akwa Ibom State;
- ii. assess the relationship between embezzlement of funds and organizational performance in selected local government council areas Akwa Ibom State.

Research Questions

To achieve the objectives of this study, the following research questions were raised:

- i. What is the relationship between absenteeism and organizational performance in selected local government council areas Akwa Ibom State?
- ii. What is the relationship between embezzlement of funds and organizational performance in selected local government council areas Akwa Ibom State?

Hypotheses of the Study

The following null hypotheses were formulated for this study:

- i. **H₀₁:** Absenteeism has no significant relationship with organizational performance in selected local government council areas Akwa Ibom State;and
- ii. **H₀₃:** Embezzlement of funds has no significant relationship with organizational performance in selected local government council areas Akwa Ibom State.

LITERATURE REVIEW

The Concept of Employee's Work Behaviour

Employees' work attitude deals with how an employee behaves in an organization (Farouk, 2014). Additionally, Susanty and Miradipta (2013) submit that employees' work attitude are the feelings that the workers have toward different aspects of the work environment. Onzima (2011) posit that the term employee's behaviour is often used as an umbrella expression covering such concepts as preferences, feelings, emotions, beliefs, expectations, judgments, appraisals, values, principles, opinions, and intentions. From the above views, it implies that the concept of employee's behaviour cannot be physically seen but can be demonstrated. It is the demonstration of it that could be seen which is never different from the demonstrator (the employee) (Visagie, 2010). In the words of Farouk (2014), Bagherian, Bahaman, Asnarulkhadi and Shamsuddin (2009), it is a hypothetical construct or a state of mind that employee's display as a show for their like or dislike for an item, person, place or event.

In management science literature, attitudes of employees as it relate to work can either be positive or negative (Bagherian, Bahaman, Asnarulkhadi and Shamsuddin, 2009). However, since plethora of such studies focus much attention on employees' counter-productive work behaviours, this study would equally emphasize on counter-productive work behaviours (CWBs) which could interchangeably be called unethical work behaviours, unproductive employees' work behaviours, deviant behaviours, organizational misbehaviour, non-compliant behaviour, antisocial behaviour, workplace deviance, dysfunctional workplace behaviour, counterproductive behaviour, employee vice, workplace aggression, organizational retaliation behaviour, and organization-motivated aggression. (Uche, George and Abiola, 2017; Cullen, Parboteeah and Victo, 2003). Employees' unproductive work behaviours as defined by Fox and Spector (2005), are spectrum of actions that harm employees or organizations. Elsewhere, CWB is a general term for behaviors that harm or are intended to harm the organization, organizational members or clients (Onuoha, 2013). Features of CWB include: CWB includes: lateness to work, unauthorized absence from work, verbal attack on customers, keeping customers waiting longer than necessary, theft of company property, hoarding work-relevant information from a co-worker, property damage, harassment and sabotage (Onuoha, 2013).

Absenteeism:

Cascio (2003) defined absenteeism as failure on the part of an employee to report for or remain at work as scheduled, regardless of the reason. Equally, Tiwari (2014) defined absenteeism as absence of employee from the regular work without prior permission. From the above conceptualization, it is clear that employee must not absent themselves from work. Nevertheless, if there is any reason to stay away from work, the concerned employee must get prior permission from his/her superior. Furthermore, depending on firms' policy on absenteeism, employees' absence from work is not only mean physical withdrawal from work, it can also be measured by the frequency or number of days an employee missed work (Davey, Cummings, Newburn-Cock and Lo, 2009).

Literature on employees' illness disagree that there are reasons which could be legitimate enough to warrant an employee being absent from work. Management literature in that direction contend that employees being absent from work should not be included as reason for their absenteeism. The rationale is that, organizations are supposed to take care of employee's illness and where the facilities are not readily available, the same organization is supposed to give employees the required permission to seek for alternative medical care. Given such situation, the employee could be absent as he/she is simply not available to perform his/her job (Adegboyega, Dele and Ayodeji, 2015). Hence, employees' illness or employees-sickness absence is always an inevitable situation in an organization which need to be treated with all amount of fairness, objectivity and sympathy. Altogether, employee absenteeism, regardless of the cause, affects corporate performance. Productivity loses that is connected to employee sickness absence may gradually become heavier if absent workers perform a work that is highly interconnected with the work of other employees (Pauly, Nicholson, Xu, Polsky and Danzon, 2002). Onikoyi, Awolusi and Ayodeji (2015) further submit that absenteeism affects corporate performance in terms of productivity, profitability, quality of service delivered and prompt satisfaction of customers' needs and complaints. Elsewhere, employees' absence could also affect an organization adversely through production/work disruptions, backward thinking as it forces management to revise work schedules, extra administrative costs budgeted to designed to monitor absent employees, loss of expertise and experience, training costs for replacing workers or work substitutes, resentment and low morale of other employees, increase in employees' turnover rate, frequent termination of employees' employment contracts, and correlational loss of salaries by employees (Lambert, Edwards, Camp and Saylor, 2005).

Embezzlement of Local Government Funds:

Embezzlement of local government funds constitutes a deliberate act of the misuse of money. Some local government officials are corrupt. Corruption is a deliberate act by officials to enable them converts' government assets to their personal use (Okpo and Akpaetor, 2021). Embezzlement of public funds is therefore the highest type of fraud in the public sector as People intentionally divert public fund for personal aggrandizement without any fear or negative conscience

(Ibanichuka and Onuoha, 2012). The Mismanagement of public funds is associated with the misuse and potential loss of funds and therefore raises questions about the integrity of the people in charge of the funds. Misappropriation constitutes a deliberate act of the misuse of money. It is the channeling of money and other assets allocated for a specific official purpose for either personal use or for what it is not meant for. Such action constitutes an unauthorized spending of money or other assets for personal gain. It is the channeling of money and other assets allocated for a specific official purpose for either personal use or for what it is not meant for. Such action constitutes an unauthorized spending of money or other assets for personal gain. The issue of misappropriation of fund constitutes a fundamental problem in the public sector. The case of misappropriation and embezzlement of public funds in the Nigeria resulted in the economic recession which led to the implementation some stringent policies by the government. The financial misappropriation of public funds hinders the provision of basic social and economic infrastructures and the development of the nation at large.

The Concept of Organizational Performance

Today's hyper-competitive business landscape, the ability of corporate organizations to deliver effective services has gradually become a key determinant of firms' survival, growth and competitive advantage in a given industry (Rod, Ashill, Shao and Carruthers, 2009). Equally, firms' customers have increasingly become quality conscious and expects all services to be of high quality. Losing and acquiring new customers are all costly to the profit objective of any service organization. Therefore, to remain competitively sustainable, firms are obliged to provide quality services to their customers in order to enhance their performance. As Turban (2002) as cited in Daniel (2006) succinctly puts it, for a business to enhance their performance, customers need to be offered effective service.

Organizational performance has been defined as how well organizations are able to achieve their set goals (Herbert, John and Lee, 2000). Viewed from efficiency and effectiveness perspective, Stoner (1996) contends that organizational performance entails the ability of an organization to produce the desired outcomes by using as minimal resources as possible. Further, Foot and Hook (2008) defined organizational performance as the ability of each unit to contribute to the collective course of the organization and the means and incentive to do so. Building on this later definition, organizational performance cannot ordinarily improve without adequate incentives such as training and development that is required to improve their weaknesses and attain required skills, which would in turn, result to improved performance (Mbithe, 2012).

The success level can be seen from financial, marketing, operational and human resource performances. Good performance will be able to increase stakeholders' prosperity. Business performance is also relating to performances of various functional units that are operating well in a company. Appropriate measurements of business performance have been not agreed. Various studies explained different dimensions in measuring business performance. For example, Wiklund

and Shepherd (2003) and (Wiklund 1999) submit that indicator of organizational performance is sales growth, while Beal (2000) suggested that organizational performance can be seen from ability to make profit or gain. Organizational performance could equally be measured using the following variables: quality of output, and timeliness of output, presence/attendance on the job, efficiency of the work completed, service quality, and effectiveness, and employees' behaviour (Mathis and Jackson, 2009; Armstrong, 2009).

A subjective measure of organizational performance is measured according to viewpoint of customers and employees. Indicators of organizational performance in this direction are satisfaction level of customers, service quality and working satisfaction of employees. It could also be seen as customer growth, and market coverage (Nuryakin and Retnawati, 2016). Measurement of an objective performance is generally based on financial performance and marketing such as profitability, level of use and market share. To that end, Lee and Tsai (2005) submit that organizational performance is measured by total performance (sales growth, market share growth, profitability, market share, ROI) and new product success (success rate of new product, turnover of new product). Consistent with this view, Tajeddini, Trueman and Gretchen (2006) sees organizational performance indicators as market share, sales percentage of new products on total sales, and ROI. More so, Martin-Consuegra and Esteban (2007) estimated organizational performance based on profit, market size, market share, growth rate. In this study, organizational performance would be measured using work effectiveness.

Absenteeism and Organizational Performance

Onikoyi, Awolusi and Ayodeji (2015) submit that absenteeism affects corporate performance in terms of productivity, profitability, quality of service delivered and prompt satisfaction of customers' needs and complaints. Elsewhere, employees' absence could also affect an organization adversely through production/work disruptions, backward thinking as it forces management to revise work schedules, extra administrative costs budgeted to designed to monitor absent employees, loss of expertise and experience, training costs for replacing workers or work substitutes, resentment and low morale of other employees, increase in employees' turnover rate, frequent termination of employees' employment contracts, and correlational loss of salaries by employees (Lambert, Edwards, Camp and Saylor, 2005). Furthermore, management lost huge amount of time that should have been invested in work processes due to attempts to replace an absent employee; there are also time associated with paying overtime; costs associated with paying for the training and induction of newly employed workers; stress to co-workers; truancy due to spillover effect from co-workers; and generally economic loss (Netshidzati, 2012; Robbin, Judge, Odendaal and Roodt, 2009; Naidoo, 2005).

In another context, high rates of employee absence may signal weak management and poor labor-management relations (Miller, Murnane and Willet, 2007). More so, workers' absence not only causes the loss of output produced by absent workers, but also entails productivity losses of other

workers, which may take place in the form of organizational problems, information inefficiencies, and transaction costs. In the case of sickness absence, it is believed that it does not impact firms in the same manner regardless of workforce and firm characteristics. However, prolonged sickness absence has a significant and large impact on firms' productivity in general.

Embezzlement of Funds and Organizational Performance

Embezzlement is seen as a white-collar crime and its effect is felt by all tiers of government. The Federal Bureau of Investigation (FBI) defined embezzlement as, the illegal misuse or misapplication by a criminal to his/her individual benefit such as money, property, or some other thing of value entrusted to his/her care, custody or control. Edori (2018) included embezzlement as part of financial crimes in his list of financial crimes. It is an offense that occurs when an individual deliberately use assets and/or money for a purpose which it was not intended. According to the National White-Collar Crime Centre (NW3C) what differentiates embezzlement from other types of theft is the breach of financial trust between the property or money owner and the offender. Finance is the fuel of any form of administration, either private or public. At the local government level, it constitutes the lubricants for the wheel of good administration. According to Aborishade and Marshall (1981) cited in Hassan (2011), finance is a thread that runs round the cloth, if the thread is pulled wrongly at one end, it will affect the design of the cloth and destroy its beauty. Therefore, finance in any organization must be handled with care and must be disbursed according to laid down rules and regulations. A sound financial administration is the core of good efficient, effectives and equity which are the guiding principles of financial management.

In Nigeria, financial autonomy has been granted to Local Governments even though that is still debated. However, the essence is to enable the Local government to discharge legally or constitutionally assigned financial authority and responsibilities satisfactorily, without undue interference or restraint from within or higher authority (Adeyemo, 2005). This definition argues for adequate financial autonomy for LGs within the law for the purpose of efficient and effective service delivery. Yet, there repeated cases of embezzlement of public funds at local government levels in Nigeria. Udoayang and James (2004) opined that embezzlement at local government could take the followings forms: outright taking away of government assets for personal use; payment of salary for non-workers; payment for fictitious purchase and contract; payment for no return inwards; manipulation of any form for personal gains; over-stating of the contract price; conversion of government money into personal use; conversion of office imprest to the personal allowance; unauthorized use of public funds or asset; payment against uncleared cheques; the claim of disease staff gratuity and pension benefits; misuse of medical allowances and reimbursements; and larceny. These unethical behaviours affect the performance of local governments in an effective manner. The effect of embezzlement, reckless spending or any fraud is a bottleneck for Local Governments' revitalization for sustainable development and always unpleasant. Financial misappropriation or embezzlements in form of government has very negative effects as gathered by Kiabel (2002). Most embezzlement cases have serious socio-economic

effects in the local authorities. It always results in loss of fund and assets of the local governments and has an adverse effect for revitalizing sustainable development. The loss of liquid assets will further lead to the reduction of revenue for current and capital expenditures, with the attendant reduction in the level of economic operations, reduction in revenue inflow and provision of socio-economic infrastructure for the public.

METHODOLOGY

Survey research design was applied in this study on the basis that structured questionnaire was used in generating needed primary data for the study. The population of the study was 497, selected from three Senatorial districts (Uyo, Ikot Ekpene and Eket) of Akwa Ibom State. This approach towards selecting the population was considered suitable in view of the fact that the three senatorial districts were used as a representation of Akwa Ibom State

Table 1: Number of the Respondents in the Three Senatorial Districts of Akwa Ibom State, Nigeria

Selected Local Govt. council in the Senatorial Districts of Akwa Ibom State			Total
Eket L.G.A	Ikot Ekpene L.G.A	Uyo L.G.A	
78	71	347	497

Source: Field Survey (2023).

The sample size of 269 respondents was determined using Cochran's formula sample size determination technique.

Face, content and construct validity of the research was properly assessed. A cronbach alpha coefficient values of 0.721, 0.642 and 0.626 shows that the research instrument was reliable for administration. After the administration of 269 copies of the questionnaire, 260 was returned in a useable form. The analysis in this study was done using the copies of the questionnaire that was returned. Pearson Product Moment Correlations (PPMC) analysis was applied in analyzing the generated primary data for the study. The rationale for this choice of data analytical tool is to show the causal relationship between the studied variables.

DATA ANALYSIS

Hypothesis One

H₀₁: Absenteeism has no significant relationship with organizational performance in selected local government council areas in Akwa Ibom State.

Table 2 PPMC RESULT OF HYPOTHESIS ONE

CORRELATED VARIABLES		ABSENTEEISM	ORG. PERF
ABSENTEEISM	Pearson Correlation	1	.862**
	Sig. (2-tailed)		.000
	N	260	260
ORG. PERF	Pearson Correlation	.862	1
	Sig. (2-tailed)	.000	
	N	260	260

Source: SPSS Computed Result (2023)

Table 2 shows a correlation coefficient of $r = 0.862$ and a probability value (P-value) of 0.000. From the Table, the correlation coefficient of $r = 0.862$ is greater than the probability value of 0.000 ($r = 0.862, p > 0.000$) when tested at 0.05 level of significance. This implies that, absenteeism has positive and significant relationship with organizational performance in selected local government area in Akwa Ibom State. This value prompted the rejection of the null hypothesis in favour of the alternative hypothesis.

Hypothesis Two

H₀₂: Theft has no significant relationship with organizational performance in selected local government council area in Akwa Ibom State.

Table 4.3 PPMC RESULT OF HYPOTHESIS THREE

CORRELATED VARIABLES		EMBEZZLEMENT	ORG. PERF
EMBEZZLEMENT	Pearson Correlation	1	.764**
	Sig. (2-tailed)		.000
	N	260	260
ORG. PERF	Pearson Correlation	.764	1
	Sig. (2-tailed)	.000	
	N	260	260

Source: SPSS Computed Result (2023)

Results in Table 4.3 showed a correlation coefficient (r) of 0.764 with a probability value of 0.000. Since ($r = 0.764, p > 0.000$), we reject the null hypothesis and accept the alternative hypothesis. This shows that theft has positive and significant relationship with organizational performance in

selected local government area in Akwa Ibom State. As such, the null hypothesis was rejected while the alternative hypothesis was accepted.

DISCUSSION OF FINDINGS

Absenteeism and Organizational Performance

Absenteeism has been conceived as the act of employees failing to report to work, regardless of the reason and without prior permission (Cascio, 2013; Tiwari, 2014). Empirical studies on employees' illness duly reports that there are situations where being absent from work becomes highly inevitable by an employee (Adegboyega, Dele and Ayodeji, 2015). In such instance, it is argued that absence from work should not be counted for such employees. Rather, the organization ought to give the affected employee the required permission to seek for alternative medical care. Hence, employees' illness or employees-sickness absence is always an inevitable situation in an organization which need to be treated with all amount of fairness, objectivity and sympathy. These assertions are consistent with the findings of this study. The result from hypothesis one ($r = 0.765$, $p.>0.000$) showed that there is a positive and significant correlation between the correlated variables. This result is consistent with the view of Onikoyi, Awolusi and Ayodeji (2015), who revealed that absenteeism affects corporate performance in terms of productivity, profitability, quality of service delivered and prompt satisfaction of customers' needs and complaints.

Embezzlement and Organizational Performance

In a country like Nigeria, it is a common observation to hear people say that government properties belong to no one. In view of these, both superiors and subordinates in local governments seek for any available opportunity to steal government funds, misappropriate it as well as loot government properties. In most cases, the superior's take turns in doing that, describing it as their own opportunity to eat government's money. Ideally, the funds and properties are designed for effective and efficient functioning of local governments. The case of embezzlement of public funds is a serious case in Nigeria, which several instituted anti-fraud and disciplinary agencies have failed to stop. Obviously, continuous embezzlement of government funds, misappropriation of funds and looting of government properties at the local government level affects the effective functioning of the establishment.

Regardless of these reasons, evidence from this study has overwhelmingly shown that embezzlement of public funds acts significantly affects the performance of the studied organization. From Table 2, a correlation co-efficient of $r = 0.772$ shows that theft has positive and significant effect on the performance of the studied organization. This result prompted the rejection of the null hypothesis, while the alternative hypothesis was accepted. This finding is in tandem with the views of Appelbaum, Cottin, Pare and Shapiro (2006). They submit that when public funds are consistently embezzled in the workplace, it affects justice system in organization. They continued, honest employees, on the other hand, may fear possible job loss due to lack of trust

managers may have among the employees, rising insurance premiums for lost product or material, and diminished integrity and feelings of belonging between employer and employee.

CONCLUSION

Based on the findings from the study, it is evident that absenteeism and embezzlement of public funds have positive and significant relationship in the selected local government council area in Akwa Ibom State. Thus, it was concluded that there is a positive and significant relationship between employees' behaviour and organizational performance in selected local government area in Akwa Ibom State.

Recommendations

Based on major findings from this study, the following recommendations were made:

- i. Employees should not be randomly approved to be absent from work and when it is inevitable, works should be properly designed to stopping/disrupting work flows.
- ii. More control mechanisms such as the use external auditors should be introduced in the studied local government areas as this would help in checkmating embezzlements of funds in the studied local governments.

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