

Effective delegation of authority as a strategy for task accomplishment and performance enhancement in business organizations-an empirical survey of flour mills of Nigeria plc, Lagos-Nigeria

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Key Words:

Effective Delegation, Authority, Responsibility, Accountability.

Abstract

The objective of the study is to determine the impact of effective delegation of authority as a strategy for task accomplishment and performance enhancement in Business Organisations (An Empirical Survey of Flour Mills of Nigeria Plc, Lagos, Nigeria): The survey research design was adopted for this study. The population of the study comprises of staff of the Flour Mills of Nigeria Plc, Lagos, Nigeria totalled at 2920 employee as at December, 2016. The Sample size for the study is 352, determined using Taro Yamane's Formula. Both primary and secondary sources of data collection were used in this research. Confirmatory factor analysis with Varimax rotation has been performed to examine whether the classification of the variable into the specific factors is valid or not. In this case principles for effective delegation, obstacles and barriers to effective delegation of tasks and performances enhancement and task accomplishments factors are considered. Kaiser-Meyer Olkin (KMO) test is used to measure sampling adequacy accepting a weak threshold of 0.5 and Bartlett's test of sphericity is also adapted and Total Variance Explained (TVE) score is used to measure how data is distributed within a range and also how response differs (accepted threshold of 0.6). Cronbach Alpha (α) reliability test is performed to assess Internal Consistency of Measurement adopting a weak threshold of 0.6. Multiple regression test is used in the test of two (2) formulated hypotheses.

The first findings revealed that proper adoption of principles of delegation by the Flour Mills of Nigeria Plc, will enhance high performance output. The second findings revealed that obstacles and barriers to delegation if not properly managed will impact negatively on performance output. The paper recommendations are that, only qualified subordinates be assigned task to carry out and perform for quality decision making process. This is entailing that, Flour Mills of Nigeria Plc should endeavour to train her subordinate's staff to perform delegated task competently. Another recommendation was that, barriers and obstacles to delegation of authority in the company be periodically x-rayed and diagnosed in order to reduce the negative impacts it creates in subverting quality performance output in form of profit realization, growth in market share, expansion, diversification amongst others.

1. Introduction

Delegation creates a special manager-subordinates relationship. It is an organizational process, which enables the superior to share responsibility with his subordinate (Mullins, 1996). As observed by Nwachukwu (2007), delegation is an organizational process that permits the transfer of authority from a superior to a subordinate. It empowers subordinate to make commitments, use resources and take action in relations to duties assigned to him.

Stoner, Freeman and Gilbert Jr (2000) see delegation as the act of assigning formal authority and responsibility for completion of specific activities to a subordinate. They emphasize that, delegation of authority by managers to employees is necessary for the efficient functioning of any organization, because no manager can personally accomplish or completely supervise all of what happens at an organization.

When a superior delegate's task to subordinates in organizations, three major factors are implicit; there is assignment of responsibility, delegation of authority and creation of accountability.

This is to say that, it is not practical to delegate one without the other. Effective delegation helps managers to spend less time on specified technical activities or routine decision making and concentrate their efforts on other strategic management problems.

Yalokwu (2006) defines authority as the power to give orders or the right to act or make a decision. It is the right to take action or make a decision that the managers would otherwise have done. It involves more than just carrying out specified duties according to detailed instructions. Authority legitimizes the exercise of power within the structure and rules of the organization. It enables the subordinate to issue valid instructions for others to follow. Nwachukwu (2007) emphasized that, one major principle of delegation states that, "for effective delegation, authority granted to a subordinate must be equal to the responsibility assigned to him- no more no less". That is, authority delegated to an individual manager should be adequate to assure the ability to accomplish results expected.

Mullins (1986) sees responsibility as an obligation by the subordinate to perform certain duties or make certain decisions and having to accept possible reprimands from the manager for unsatisfactory performance. It is expected that when responsibility is given to a subordinate, he is to have commensurate authority to discharge it. Failure to equate or balance responsibility with authority leads to inefficiency. In most Nigerian organization, employee complains of no appropriate authority to carry out their assigned tasks. Lack of authority deprives employee in this instance from necessary cooperation from others.

Accountability in the views of Yalokwu (2006) is expectation that people accept credit or blame for results achieved in performing assigned tasks. Management expects employees to report the results of the work. This feedback enables management to determine whether effective work is being done and whether tasks are being performed properly. A manager cannot check everything an employee does, so the manager establishes guidelines within which work must be done. The employee is accountable for performing within these guidelines. Accountability always flows from bottom up. Accountability is also the point at which authority and responsibility meets.

Nwachukwu (2007) maintains that, there is need for "absoluteness of Accountability." He coined it in a principle which stated that, "Although responsibility may be assigned and authority may be delegated to subordinates, accountability to one's superior can neither be assigned nor delegated." When one delegates one's assigned responsibility to someone else, one is still fully accountable to one's superior for its execution. When the chief executive officer of an organization delegates to the production manager, for instance, and the production manager to his plant supervisor; if the production quota is not met, the manager director's accountability to his superior cannot be delegated or assigned. It is as a result of this that if the organization is not being productive, the managing director is replaced while the lower executives keep their positions. This principle prevents the executive from "passing the buck", in order to delegate properly, one has to retain a reservoir of authority to ensure that the task is properly carried out. Accountability to one's superior is absolute and not transferable.

A superior who refuses to delegate frustrates his subordinates as he denies them the intrinsic and extrinsic satisfaction derived from accomplishing a task. Delegation helps in training employees to assume responsibility and learn to be accountable for assigned tasks.

Koontz and O, Donnell (1976) maintains that, to accomplish effective delegation of tasks by organization, it is important that the employees (subordinates) understand the purpose of delegated function and the objectives to be achieved. These objectives range from profitability, growth, survival, expansion amongst others. The determination of objectives helps the subordinate to relate the assigned task to the accomplishment of the overall company objectives and his own personal interest. There should be clarity of delegation of tasks. As noted by Nwachukwu (2007) the principle of objectives states that, "before initiating any course of action, the objectives in view must be clearly determined, understood and stated." Again the duties assigned must be commensurate with

authority delegated. Organization superior that assigned task to subordinates with little authority gets them easily frustrated and eventually makes them to fail.

Additionally, the employees to whom responsibility is to be assigned and authority delegated must be judiciously selected. Since not every employee is mentally prepared and competent to be assigned task and held accountable. Employee that lack skills, knowledge, and experience or are poorly motivated should not be selected until they are ready. All these factors should be considered by organization who aims at enhancing effective delegation of tasks (Bateman and Snell, 2004).

It is pertinent to emphasize that, organization that adapts the requisite principle of delegation will attain her objectives and will be productive. Satisfactory performance record, trends will be established by them. The managing director/ chief executive officers of organization should emphasize the adoption of these principles of delegation to facilitate goal attainment by business organization at all times bearing in mind that expected results are determined, tasks are assigned with commensurate authority needed to accomplish them and holding those to whom these tasks were assigned accountable for result achieved. Proper alignment of those components will facilitate quality performance by business organizations.

2. Statement of the problem

Despite the overwhelming importance associated with the practice of delegation of authority such as making subordinates staff to be part of organization decision making process there by sharing their initiatives, skills, specialize knowledge, competence; a mechanism for motivating subordinates to be more committed to tasks and implement decisions that they are involved. Additionally, the fulfillment of objective that delegation affords executives of the organization the opportunity to apportion the part of their work responsibilities which they need not do to subordinates and concentrate on more important areas of their duties and thus serving as a catalyst for providing training aimed at building strengths and overcoming organizational deficiencies. But still the same, most business organizations have adopted delegation process are still recording low performance trends, low market share. These have constituted a cause of worry to organization, that desire to attain high profit, growth, expansion. The researcher therefore seeks to establish why it is so and proffer a way forward to this ugly trend.

3. Objectives of the study

1. To determine the impact of the principles of delegation of Authority on performance enhancement in the Flour Mills of Nigeria Plc Lagos.
2. To identify the obstacles and barriers militating against effective delegation of Authority in the Flour Mills of Nigeria Plc Lagos.

4. Research questions

1. To what extent is the impact of the principles of effective delegation of Authority on performance enhancement in the Flour Mills of Nigeria Plc Lagos.?
2. To what extent are the obstacles and barriers militating against effective delegation of Authority in the Flour Mills of Nigeria Plc Lagos.

5. Research hypotheses

H₀₁: The principles of effective delegation of Authority have not impacted on performance enhancement in the Flour Mills of Nigeria Plc Lagos.

H₀₂: There are no obstacles and barriers militating against effective delegation of Authority in the Flour Mills of Nigeria Plc Lagos.

6. Review of related literature

Delegation of authority is viewed by Hellriegel (1999) as the process by which managers assigned to subordinates the right to make decisions and act in certain situation. Additionally to

assigning a task to a subordinate, the manager also give the subordinate adequate decision making power to carry out the task effectively (Dugguh, 2008).

Griffins (1997) observed that, delegation is the establishment of a pattern of authority between a superior and one or more subordinates. Specifically, he defined delegation as the process by which managers assign a portion of their total workload to others. He further emphasize that, the primary reason for delegation is to enable the manager to get more work done. Subordinates help ease the manager's burden by doing major portions of the organizations work. In some instances, a subordinate may have more expertise in addressing a particular problem than the manager does. For example, the subordinate may have a special training in developing information system or may be more familiar with a particular product line or geographic area. Delegation also helps develop subordinates. By participating in decision making and problem solving, subordinates learn about overall operations and improve their managerial skills (Wright and Noe, 1996).

The delegation process involves three step; Firstly, the manager assigned responsibility or gives the subordinates a job to do. The assignment of responsibility might range from telling a subordinate to prepare a report to lacing the person in charge of a task force. Secondly, along with the assignment, individual is also given the authority to do the job. The manager may give the subordinate the power to requisition needed information from confidential files or to direct a group of other workers. Finally, the manager establishes the subordinate's accountability that is, the subordinate accepts an obligation to carry out the task assigned by the manager.

Yalokwu (2006) spelt out the principles to be adopted to facilitate effective delegation of tasks and to serve as guide posts for managers to followed and enhance quality performance. These include;

1. Defining Authority and Responsibility: - Here, subordinates should clearly understand the work delegated to them, recognize the scope of their authority and accept their accountability.
2. Involve Subordinates: - The challenge of the work itself won't always encourage subordinates to accept and perform delegated tasks well. Managers can motivate subordinates by involving them in decision making, by keeping them informed, and by helping them improve their skills and abilities.
3. Require Completed Work: - Managers should require that subordinates carry a task through to completion. The manager's job is to provide guidance, help, and information not to carry out the job.
4. Provide Training: - Delegation can be only as effective as the ability of people to perform the work and make the necessary decisions. Managers should continually appraise delegated responsibilities and provide training aimed at building on strengths and overcoming deficiencies.
5. Minimize Interference: - Once an executive has delegated authority to his or her subordinates to make certain decision on task performed, they should resist the temptation of "telling" the delegated person what, when and how. Of course, if matters turn out to be too complex to be handled by the subordinates, then supervisors must help and guide them, or act themselves if the consequences appear to be more far-reaching than what had been thought earlier. As a rule, once the authority has been delegated to subordinates to make decisions, they should be allowed to do so ever if their superiors feel that could make better decision themselves (Stoner, Freeman and Gilbert, 2002).
6. Tolerate Mistakes: - It is possible that subordinates may at times make sub-optimal or even wrong decision but if they are subjected to strong disapproval, they may refrain from making decisions at all, and adopt the safer course of always asking the boss to do so. This will not only overburden already busy superiors, but this way subordinates are also never going to learn to make sound decisions. It does not mean that subordinates should be allowed to make as many mistakes as they may but rather that minor mistakes should be ignored or tolerated, and serious mistakes turned into learning experience.

7. Establish Adequate Controls: - Since an executive can delegate authority but not responsibility, it becomes necessary for him or her to establish adequate controls to ensure that his or her subordinates exercise authority properly and achieve predetermined goals. But it should be borne in mind that controls should not be so detailed and so frequent as to inhibit subordinates initiative.
8. Predetermined Goals: - Since the purpose of delegation of authority is to enable the subordinate to make decision and take appropriate action for job performance, it is essential that their jobs should be clearly defined and performance goal established. This will provide direction to the efforts of subordinates and enable the superior to decide the kind and extent of delegation. It will also enable superior to "manage by exception", and relieve some from detailed supervision.
9. Set Policies; Rules and Procedures to Guide Decisions: - One of the problems in delegation is ensuring that the subordinates use their delegated authority judiciously and that decisions are consistent with the broad policies of the organization. The problem can be done by establishing definite guidelines for decision making in the form of policies, rules and procedures. These will provide the subordinates a framework for decision making and serve as standards for testing the appropriateness of their decisions.
10. Reward Delegation:- In order to encourage executives to delegate adequately and effectively, organizations should establish a policy of rewarding delegation. This can be done by making delegation as one of the criteria of performance evaluation. Similarly, subordinates should be encouraged to accept responsibility and take initiative.
11. Follow Unity of Command: - A delegated subordinate should be responsible to only one superior delegating the authority to the subordinates in the first place. In this manner, the responsibility for mistakes as well as accomplishments is traceable and the chances of conflicts or confusion are minimal.
12. Communicate Effectively: - According to Drucker (1989), the lines of communication must be continuously kept open for issuing directives as well as for receiving feedback. Accordingly, both responsibility and authority must be clearly defined, openly communicated and properly understood. A misunderstood responsibility can be very dangerous. A general authority can be easily misused.
13. Principle of Management by Exception:-
 Management should delegate the authority and responsibility of routine operations and decision making to subordinates, but must retain such tasks for themselves for which they alone are unequally qualified.
 On the other hand, subordinates must make decisions and take actions whenever they can and should only refer to their superiors matters of such nature that are unique and outside their domain of authority. Such practice saves top management valuable time that can be used for more important policy matters.
 Stoner, Freeman and Gilbert Jnr (2000) emphasized the following as guidelines to be followed for effective delegation of task by superiors. They include;
 - a) Firstly deciding on which tasks that can be delegated.
 - b) Deciding who should get the assignment.
 - c) Provide sufficient resources for carrying out the delegated task (i.e financial, human and material/physical resources).
 - d) Delegate the assignment.
 - e) Be prepared to run interference, if necessary.
 - f) Establish a feedback system.

7. Obstacles to effective delegation

Despite the laudable objectives of delegation which according to Mooney (1949) include the following;

- i. Affording executives the opportunity to apportion the part of the work, which they need not do, to subordinates, so that they can devote their time to more important areas of their duties.
- ii. Allowing subordinates to take on more responsibilities and develop themselves for higher positions.
- iii. Making it possible to push decision making to lower level where the pertinent information, competence and willingness to make decisions may be available, therefore helps to devolve power down the management hierarchy.
- iv. Delegation been used as a mechanism for motivating subordinates; Managers often do not delegate adequately and effectively. Yalokwu (2006) enumerated reasons of inadequate delegation to lie not in the attitudes of the superiors but also of the subordinates. These are highlighted below;

a) Superior-related reasons of inadequate delegation

- I. Belief, that they can make better decisions: - Some managers are reluctant to delegate because of their belief that they can make better decisions than their subordinates. This belief is often found especially among managers who have been recently promoted from a lower position. In this case, they end up doing subordinates works to the neglect of their own. Subordinates will end up been under worked resulting to lose of initiative, and having little to contribute, if any, commitment to implement decisions. They are also never going to learn to make good decisions and take responsibility, Sev (2013).
- II. Fear of Losing Importance: - Some managers like the comfortable feeling of authority and fear that if they delegate authority, it will diminish their importance. This fear can be fallacious and misleading. In delegating, a manager transfer to his or her subordinates only that part of their authority that relates to carrying out jobs responsibilities. This does affect authority that is predicated on their management position.
- III. Fear of Loss Control: - Some managers are often apprehensive about losing control by delegating authority to their subordinates. They seem to think that as they are responsible to their own superiors for the subordinates job performance that if they delegate authority to their subordinates, they would not be sure of the results produced. This fear is genuine in the case of managers who are incapable or unwilling to establish proper controls to ensure that subordinates are performing satisfactorily and achieving the desire results. The proper aim of delegation should be to that, manager's watch and guide subordinates performance through proper control mechanisms but not be afraid to delegate.
- IV. Fear of being exposed: - Some managers are reluctant to delegate as they fear it will expose their own shortcomings to set goals, define tasks of subordinates, specify their respective boundaries of authority and coordinate their activities. They should better realize that keeping everything to themselves is no solution to such personal problems. They can learn to delegate by delegating just as subordinates learn to use authority by exercising it. Mistakes are likely to occur on both sides but mistakes are learning experiences (Trentha and Newport, 1976).
- V. Unwillingness to take calculated Risk: - Delegation involves certain risk that subordinates may not make sound decisions. Every decision involves some element of risk as the results of decision lie in the future. In theory, managers who are unwilling to take risk will never be able to make any decision Managers can reduce the risks of delegation by relating job assignments and delegating authority carefully with their subordinates abilities and motivation and by establishing adequate control mechanisms to ensure quality performance.

- VI. Tendency to be Authoritarian: - Managers often fail to delegate because of their authoritarian leadership style. They believe in making decisions themselves, giving detailed instructions of their subordinates and exercising close supervision. This makes them to be overburdened to the extent that, they never find enough time to devote to their responsibilities of planning and organizing. This usually cause low job satisfaction, low morale and alienation among their subordinates.
- VII. Environment of mutual Mistrust: - An organization that is saturated with high element of mistrust and distrust, managers are often reluctant to delegate. Delegation requires managers to have self-confidence in their own abilities to help, guide and control their subordinates, as well as build confidence in their abilities to exercise authority, judiciously, make sound decisions and achieve the desired goals.

b). Subordinate-related factors

Sometimes delegation suffers because of subordinate's lack of self-confidence and willingness to take responsibility and initiative. McFarland, (1974) identified the following factors;

- 1) Lack of self-confidence in their Abilities: - Subordinates are often unwilling to accept or use delegated authority because they lack self-confidence in their abilities. It is thus for the superior to build their self-confidence by helping and guiding them and also by creating a supportive environment.
- 2) Fear of making mistakes: - Some subordinate are often afraid of making mistakes. This particularly happens when their superiors are either looking for mistakes or turn every mistake into an occasion for reprimanding them. Mistakes are indeed all in the game and should be used as a learning experience; the manager must accept that errors will be made as part of the process of learning.
- 3) Dependent Personality: - Subordinate who have low need for autonomy feel comfortable in the relationship of dependence with their superiors. They feel confused and a sense of loss of direction if they are entrusted with authority that requires them to make decisions. Such subordinates will have to be trained and developed to learn to be independent through gradual not so demanding delegation accompanied with guidance and support.
- 4) Unclear Delegation: - Subordinates feel reluctant to accept authority when delegation is so board that they do not know what precisely they are expected to do and how much authority they can use for making decisions. Delegation to be effective should be specific without being rigid.
- 5) Lack of motivation: - Some subordinates feel lack of motivation to take responsibility and accept authority. This happens particularly when rewards like recognition, pay increases, promotion etc, are not linked with performance. Delegation will be successful only when subordinates perceive that by accepting responsibility and authority they will be advancing toward the satisfaction of their needs. (Maslow, 1943; Herzberg, 1996), Soelistya, Mashud and Suryanto (2016), Mullins (1996) and Yalokwu (2006) still emphasized that despite the above mentioned obstacles, authority has to be delegated in all kinds of organizations. It is only through delegation that managers enable subordinates to do part of the former's job.

8. Methodological framework

The research design adopted for this study is survey research design hence it places premium on simple survey. The population of the study consisted of staff of Flour Mills of Nigeria Plc, Lagos totaled at 2920 as at 31st December, 2016. The sources of the information for this research are both primary and secondary sources. To scientifically generate a sample size, the Yamane's formula (1964) was applied.

According to Baridam (2001), this formula can be used for a homogeneous population like the one in the study. The formula is stated below;

$$n = \frac{N}{1+N(e)^2}$$

Where n = Sample size
 e = level of significance
 N = Population size
 1 = Constant value

The total population size of 2920 obtained from Flour Mills of Nigeria Plc, Lagos under study at 0.05 level of significance is shown below;

$$n = \frac{2920}{1 + 2920(0.05)^2}$$

$$n = \frac{2920}{1 + 2920(0.0025)}$$

$$n = \frac{2920}{1+7.3} = \frac{2920}{8.3}$$

$$n = 352$$

To ascertain the validity and reliability of the measuring instruments for the research, factor analysis was applied to determine the construct validity, while Cronbach Alpha is used to determine the reliability of the instruments. Pilot test was conducted and the input variable factors used in the study were subjected to exploratory factor analysis to investigate whether the construct as described fits the factor analysis. Bartlett's test of sphericity and Kaiser-Meyer-Olkin measure of sampling adequacy are applied in determining the construct validity.

For reliability of research instrument, it measures the consistency or precision of the measure. Gay (1996), states that reliability means dependability or trustworthiness and that any reliable measure yields the same results anytime it is administered. Cronbach Alpha was used in determining the reliability of the instruments in the pilot test as shown below.

Factors	Statistics	(Items)	Loading	No of items
Principles for Effective Delegation	K.M.O. = 0.982 Sig = 0.00 (TVE) = 0.525 Cronbach Alpha() = 0.868 Bartlett's test of Sphericity Approx. Chi square = 6134.58 Df = 78	1) Effective delegation involves proper defining of authority and responsibility.	0.887	13
		2) Effective delegation requires involving subordinates by motivating them.	0.847	
		3) Effective delegation requires that subordinates carry out the task through to completion with guidance from managers.	0.837	
		4) Proper training to subordinates aimed at building on strengths and overcoming deficiencies in them after appraisal is necessary.	0.917	
		5) The executive of the organization should minimize interference by telling delegated subordinates, what to do, when to do it, and how to do it.	0.799	
		6) Wrong decision and mistakes from subordinates in delegated task be tolerated hence delegation of task serves as learning experience.	0.865	
		7) Adequate control measures are properly established by the executives on delegated tasks.	0.824	
			0.835	
			0.806	

		8) Performance goals needed be established and defined to subordinates on task delegated for proper performance.	0.898	
		9) For effective delegation, set policies, rules and procedures are necessary.	0.825	
		10) A policy of rewarding subordinates on delegated task with respect to performance evaluation is set by executives.	0.833	
		11) Delegated subordinate should be responsible to only one superior delegating authority to him to avoid confusion/conflicts.	0.902	
		12) Responsibility and authority must be clearly defined, openly communicated and properly understood.		
		13) Tasks that can be uniquely carried out by the management should not be delegated to subordinates.		

Table 1.0: Factor Analysis

Factors	Statistics	(Items) Superior-Related Reasons of Inadequate Delegation.	Loading	No of items
Obstacle and Barriers to Effective Delegation of Tasks	K.M.O. = 0.956 Sig = 0.00 (TVE) = 0.486 Cronbach Alpha() = 0.892 Bartlett's test of Sphericity Approx. Chi square = 2721.08 Df = 21	1) Belief that they can make decision.	0.844	7
		2) Fear of losing importance.	0.883	
		3) Fear of loss of control.	0.904	
		4) Fear of being exposed.	0.858	
		5) Unwillingness to take calculated risk.	0.913	
		6) Tendency to be authoritarian.	0.876	
		7) Environment of mutual mistrust.	0.798	
			Statistics	Subordinate-Related Reasons of Inadequate Delegation.
	K.M.O. = 0.917 Sig = 0.00 (TVE) = 0.505 Cronbach Alpha() = 0.885 Bartlett's test of Sphericity Approx. Chi square = 1659.48 Df = 10	1) Lack of self confidence in their abilities. 2) Fear of making mistakes. 3) Dependence personality. 4) Unclear delegation. 5) Lack of motivation.	0.837 0.829 0.802 0.914 0.886	5

Factors	Statistics	(Items)	Loading	No of items
Performance Enhancement and Task Accomplishment	K.M.O. = 0.975 Sig = 0.00 (TVE) = 0.514 Cronbach Alpha() = 0.875 Bartlett's test of Sphericity Approx. Chi square = 4359.13 Df = 45	1) Enhancing work quality through accurate, thorough, professional work regularly.	0.832	13
		2) Having Job knowledge as expected will enhance performance.	0.847	
		3) Organizing, planning and forecasting works skillfully to meet Job needs will enhance performance.	0.918	
		4) Analysis of problems skillfully, use of logic and good judgement to reach solutions enhances performance.	0.798	
		5) Been personally responsible, steadfast on delegated task and be called upon for difficult and pressured challenges can enhance performance.	0.880	
		6) Executives having interpersonal skills to work with others, get things done with people, and keep information lines open at all levels with subordinates on delegated task can enhance performance.	0.855	
		7) Subordinates having requisite initiatives to keep determine the needs of the work place and help to meets goals can facilitate performance.	0.872	
		8) Executives coordinating delegated tasks, seeking opinions to provide quality leadership enhance performance.	0.924	
		9) Subordinates regularly seek to provide quality service to achieve customer satisfaction on delegated task enhances performance.	0.886	
		10) Subordinates on delegated task always been present and punctual on delegated tasks enhance quality performance.	0.850	

Survey: Authors Field survey 2017**Table 4.0 KMO and Bartlett's Test**

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		0.912
Bartlett's Test of Sphericity	Approx. Chi-Square	2427.43
	Df	28
	Sig.	0.000
Overall Reliability Statistics : Cronbach's Alpha		0.880

KMO & Bartlett's Test of Sphericity is a measure of sampling adequacy that is recommended to check the case to variable ratio for the analysis being conducted. Also, the Bartlett's Test of Sphericity relates to the significance of the study and thereby shows the validity and suitability of the responses collected to the problem being addressed through the study. We can see that we have good values for all variables for the MSA but the overall value is a bit high at 0.912, however Bartlett's Test of Sphericity has an associated P value (sig in the table) of < 0.05 as by default SPSS

reports p values of less than 0.05 as 0.000, So from the above results we know that we can now continue and perform a valid factor analysis. It can also be seen that Principles for Effective Delegation, Obstacle and Barriers to Effective Delegation of Tasks and Performance Enhancement and Task Accomplishment amongst others were subjected to reliability test using Cronbach's Alpha but in all cases it was high.

The SPSS analysis gives us Cronbach's Alpha values for principles for effective delegation, obstacle and barriers to effective delegation of tasks and performance enhancement and task accomplishment amongst others as shown in the above table. This is an indication that our instruments are reliable. According to Everitte (2006), an alpha value of less than 0.60 is unacceptable; 0.60-0.65 is undesirable, 0.65-0.70 is minimally acceptable; 0.70-0.80 is respectable; 0.80-0.90 is very good and more than 0.90 means consider shortening the scale by reducing the number of items. As it is for all the Flour Mills of Nigeria Plc, Lagos under survey it shows that, the instrument is very reliable, hence our overall reliability statistics: Cronbach Alpha is **0.880**. **Multiple regression** tests is adopted for the testing of formulated hypotheses.

9. Data presentation and analysis

This section deals with the descriptive statistics where the presentation of data and analysis is carried out with the testing of formulated hypotheses. A total of 352 questionnaires were distributed to top, middle and lower level Managers. The questionnaire comprises five(5)point Likert rating scale of strongly Agree (SA), Agree (A), Undecided (U), Disagree (D) and strongly Disagree (SD) and some questions were ranked. This is revealing that ordinal scale is adopted. The Regression test is adopted for the study.

Table 4.1: Respondent views concerning whether Management Executives of Flour Mills of Nigeria Plc, Lagos delegate tasks to subordinates using laid down principles to enhance performance:

Statement	Respondent category	Degree of response					
		SA	A	U	D	SD	TOTAL
The Management Executives of Flour Mills of Nigeria Plc, Lagos delegate tasks to subordinates using laid down principles to enhance quality performance such as; defining authority and responsibility, involving subordinates, requiring completed work, providing training, minimizing interference, tolerating mistakes, establishing adequate controls, predetermined goals, set policies, rules, procedures to guide decision, reward delegation, follow unity of command, communicate effectively and management by exception.	Top Level Management.	30	12	3	1	2	48
	Middle Level Management.	70	30	4	5	3	112
	Lower Level Management.	132	52	2	3	3	192
	Total	232	94	9	9	8	352

Survey: Authors Field Survey, 2017

As data shown in table 4.1 above, the principles for effective delegation includes; defining authority and responsibility, involve subordinates, requiring completed work, providing training, minimizing interference, tolerating mistakes, establish adequate controls, predetermined goals, set policies, rules, procedures to guide decision, reward delegation, follow unity of command, communicating effectively and management by exception. The overwhelming position revealing by the staff of Flour Mills of Nigeria Plc, Lagos is that two hundred and thirty two (232) respondent out of 352 (66%) felt strongly that, the above mention principle of effective delegation are indices put in

places for effective delegation of task by organization management. 94 respondent out of 352 (27%) agree on this note as well. Only 26 out of 352 (7.38%) felt otherwise.

10. Hypothesis 1

H₀₁: The principles of effective delegation of Authority have not impacted on performance enhancement in the Flour Mills of Nigeria Plc Lagos.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.640 ^a	.409	.386	3.117

The value of 0.640 indicates the principles of effective delegation of Authority have not impacted on performance enhancement in the Flour Mills of Nigeria Plc Lagos. The R square is the coefficient of determination which is 0.409 with 40.9% proportion of variance in the dependent variable.

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1935.781	13	148.906	9.704	.000 ^b
	Residual	5186.443	338	15.345		
	Total	7122.224	351			

The table shows that the independent variables are statistically significantly, $F(13, 338) = 9.704$, $P < 0.05$. We reject the hypothesis which states that, the principles of effective delegation of Authority have not impacted on performance enhancement in the Flour Mills of Nigeria Plc Lagos.

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	7.697	.885		8.696	.000
	Defining authority and responsibility	.321	.065	.257	4.914	.000
	Involve subordinates	.084	.164	.029	.511	.010
	Requiring completed work	.428	.084	.245	1.096	.000
	Providing training	.284	.105	.200	2.694	.007
	Minimizing interference	.144	.092	.105	1.574	.116
	Tolerating mistakes	.183	.094	.094	1.957	.051
	Establish adequate controls	.227	.071	.310	0.039	.000
	Predetermined goals	.057	.097	.033	.587	.058
	Reward delegation	.073	.078	.053	.938	.109
	Set Policies, Rules and Procedures to guide decision	.098	.151	.103	1.975	.049
	Follow unity of command	.018	.097	.012	.183	.055
	Communicate effectively	.008	.087	.059	1.234	.018
	Management by exception	.060	.115	.082	1.396	.034

a. Dependent Variable: Performance Enhancement

Interpretation.

$y = X_1 + X_2 + X_3 + X_4 + X_5 + X_6 + X_7 + X_8 + X_9 + X_{10} + X_{11} + X_{12} + X_{13}$ where C is the constant.

Predicted $y = 0.321X_1 + 0.084X_2 + 0.428X_3 + 0.284X_4 + 0.114X_5 + 0.183X_6 + 0.227X_7 + 0.057X_8 + 0.073X_9 + 0.098X_{10} + 0.018X_{11} + 0.008X_{12} + 0.060X_{13} + 7.697$

The principles of effective delegation of Authority have a positive relationship on performance enhancement in the Flour Mills of Nigeria Plc Lagos.

Table 4.2: Respondent Opinion Pertaining Obstacles and Barriers to delegation of tasks in Flour Mills of Nigeria Plc, Lagos.

Statement	Respondent category	Degree of response					
		SA	A	U	D	SD	TOTAL
There are several obstacles and barriers inhibiting effective delegation of tasks by executives ranging from superior related factors (e.g Belief that they can make better decisions, fear of loss of control, fear of losing importance etc) and subordinate related factors such as lack of confidence, unclear delegation amongst others.	Top Level Management.	31	14	2	1	2	50
	Middle Level Management.	75	26	4	2	3	110
	Lower Level Management.	129	49	5	4	5	192
	Total	235	89	11	7	10	352

Survey: Authors Field Survey, 2017

The information indicated as per the data in table 4.2 above; imply that the majority view among the respondents' categories is that several barriers and obstacles are inhibiting effective delegation of tasks in the Flour Mills of Nigeria Plc, Lagos. These obstacles and barriers includes; superior related factors such as the belief that they can make better decisions, fear of losing importance, fear of loss of control, fear of being exposed, unwillingness to take calculated risk, tendency to be authoritarian and subordinate related factors such as lack of confidence in their abilities, fear of making mistakes, dependent personality, unclear delegation, lack of motivation amongst others.

Thus out of 352 subjects 235 (representing 66.76%) strongly agree to the notion that these obstacles and barriers inhibiting effective delegation of tasks in the company. 89 out of 352 respondents (representing 25.28%) agree on this subject matter. Infact only 28 respondents (or 7.95%) of the respondents exhibited a different perception on this subject matter.

11. Hypothesis 2

H₀₂: There are no obstacles and barriers militating against effective delegation of Authority in the Flour Mills of Nigeria Plc Lagos.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.617 ^a	.381	.357	3.660

The value of 0.617 indicates there are no obstacles and barriers militating against effective delegation of Authority in the Flour Mills of Nigeria Plc Lagos. The R square is the coefficient of determination which is 0.381 with 38.1% proportion of variance in the dependent variable.

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	1786.306	12	148.859	9.457	.000 ^b
Residual	5335.919	339	15.740		

Total	7122.224	351			
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The table shows that the independent variables are statistically significantly, $F(12, 339) = 9.457$, $P < 0.05$. We reject the hypothesis which states that, there are no obstacles and barriers militating against effective delegation of Authority in the Flour Mills of Nigeria Plc Lagos.

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	6.470	.691		9.367	.000
1 Belief that they can make decision.	.299	.063	.240	4.735	.000
Fear of losing importance.	.141	.123	.066	1.145	.053
Fear of loss of control.	.072	.079	.331	5.937	.000
Fear of being exposed.	.259	.097	.203	2.682	.008
Unwillingness to take calculated risk.	.117	.083	.094	1.403	.061
Tendency to be authoritarian	.191	.086	.122	2.209	.028
Environment of mutual mistrust.	.231	.063	.201	3.650	.000
Lack of self confidence in their abilities.	.083	.086	.056	.974	.031
Fear of making mistakes.	.182	.072	.069	1.153	.050
Dependence personality.	.358	.116	.218	3.080	.002
Unclear delegation.	.090	.089	.073	1.014	.011
Lack of motivation.	.097	.079	.066	1.220	.223

a. Dependent Variable: Obstacles and Barriers

Interpretation.

$y = X_1 + X_2 + X_3 + X_4 + X_5 + X_6 + X_7 + X_8 + X_9 + X_{10} + X_{11} + X_{12}$ where C is the constant.

Predicted $y = 0.299X_1 + 0.141X_2 + 0.072X_3 + 0.259X_4 + 0.117X_5 + 0.191X_6 + 0.231X_7 + 0.083X_8 + 0.182X_9 + 0.358X_{10} + 0.090X_{11} + 0.097X_{12} + 6.470$

The obstacles and barriers have a positive relationship on the effective delegation of Authority in the Flour Mills of Nigeria Plc Lagos.

Table 4.3: Principles of Effective Delegation of Authority.

Principles of Effective Delegation	Mean	Rank
Defining Authority and Responsibility	4.07	8
Involve Subordinates	3.83	12
Require Completed Work	4.27	3
Provide Training	4.17	5
Minimize Interference	3.90	11
Tolerate Mistakes	4.24	4
Establish Adequate Controls	4.12	6
Predetermine Goals	3.76	13
Set Policies, Rules, Procedures to guide Decisions	4.35	1
Reward Delegation	3.98	10
Follow Unity of Command	4.02	9
Communicate Effectively	4.09	7
Principle of Management by Exception	4.34	2

Survey: Authors Field Survey, 2017

The result from table 4.3 regarding the ranking of the principles for effective delegation of task revealed that, set policies, rules, procedures to guide decision making process, principle of management by exception, requiring completed work, tolerating mistakes, providing training are the main principles in the ranked hierarchy in respect of importance when chief executives of the organization are delegating tasks to subordinates to facilitate goal attainment by organizations. The remaining principles are equally important but not as relevant as the first five considered in the ranking order. Amongst these principles of effective delegation, predetermine goals ranked last with mean of 3.76.

Table 4.4: Obstacles to Effective Delegation.

Superior-Related Reasons and Subordinate Related Reasons

Superior-Related Factors	Mean	Rank
- Belief that they can make better decisions	4.12	2
- Fear of losing Importance	4.09	3
- Fear of loss of Control	4.22	1
- Fear of being Exposed	3.66	7
- Unwillingness to take calculated Risk	4.02	4
- Tendency to be Authoritarian	3.96	6
- Environment of mutual mistrust.	3.98	5
Subordinate Related Factors	Mean	Rank
- Lack of self confidence in their abilities	3.99	4
- Fear of making mistakes	4.08	3
- Dependent personality	4.14	2
- Unclear delegation	3.95	5
- Lack of motivation	4.34	1

Survey: Authors Field Survey, 2017

Table 4.4 clearly explains that, there are barriers and obstacles militating against effective delegation of task. These barriers are classed as superior related factors and subordinate related factors.

For the superior related factors, fear of loss of control, belief that they can make better decisions, fear of losing importance, unwillingness to take calculated risk were the main barriers and obstacles in the ranked hierarchy has been the reason by top executives/superiors feeling reluctant to delegate tasks to subordinates. Even though there are other factors but these were considered as the main ones. In this category fear of being exposed ranked last with the mean of 3.66.

For the subordinate related factors, lack of motivation, dependent personality, fear of making mistakes were the main hindrances and reasons why tasks are not delegated to subordinates to effectively carry out as indicated by the ranking hierarchy. In the category, unclear delegation ranked last with a mean of 3.95

12. Discussion of findings and policy implications

Interesting, the study has produced pertinent discoveries from the presentation and analysis of data above.

Firstly, the study found out in the test of hypothesis 1, on the Flour Mills of Nigeria Plc, Lagos that, the principles of effective delegation of Authority have a positive relationship on performance enhancement. These principles include; definition of authority and responsibility, involving subordinates, requiring completed work, providing training, minimizing interference, tolerating mistakes, establish adequate controls, predetermined goals, rewarding delegation, setting policies, rules and procedures to guide decisions, follow unity of command, communicate effectively and management by exceptions.

As it is seen in the test of hypothesis on the impact of these principles on performance enhancement in Flour Mills of Nigeria Plc Lagos, it is revealing that, the principles are necessary and if religiously applied it will cause high performance in the organization as is revealing in the test of

hypothesis. This confirms the views of Yalokwu (2006), Koontz and O'Donnell (1976) who revealed that principles gives direction and set a pattern of procedure and guide for discharging organizations noble tasks to effective conclusion and realization of organizational goals. With principles of delegation in place, it compels management of Flour Mills of Nigeria Plc, Lagos to train her employees to enable them to be highly knowledgeable, to acquire requisite abilities to perform tasks. It also enables management to do what is right by motivating subordinates accordingly to facilitate commitment to goal attainment which includes profit attainment, growth, survival, continuity, high market share, expansion, diversification amongst others. Again, with principles of delegation in place it will enable the executive management to train subordinate to be skillful to carryout leadership responsibilities using relevant styles as the situation demands at all the time. Infact the principle of delegation will pave way for sound emotions management between superiors and subordinates using the dimensions of emotional intelligence such as self-awareness, self-regulation, self-motivation, empathy and social skills. This will lead to continuous development and improvement of the organization by improving knowledge base i.e by motivating staff by linking their personal goals to company's aim. With this in place supervisors will be aware of their impact on others and use it to develop their advantages (Daniel Goleman, 1995, Obayan, 2008).

The implication of the above position is that Board of Directors of Flour Mills of Nigeria Plc, Lagos should ensure that, the necessary principles of delegation are adopted by the executive management for viable organizations management. Periodically too, these principles be reviewed where it is deemed necessary for productivity and high performance output of the organization.

The study also found that, there are several barriers and obstacles militating against the process of delegation in the organization. In the test of hypothesis 2, the result of the test revealed that barriers and obstacles have a positive relationship on the effective delegation of Authority in the Flour Mills of Nigeria Plc, Lagos. These obstacle are classed as superior related factors such as fear of loss of control, belief that superiors can make better decisions, fear of losing importance, unwillingness to take calculated risk, environment of mutual mistrust, tendency to be authoritarian, fear of being exposed and subordinate related factors such as lack of motivation, dependent personality, fear of making mistakes, lack of self confidence in their abilities, unclear delegation. These obstacles have affected the performance outcome of Flour Mills of Nigeria Plc, Lagos as indicated in the test of hypothesis with a multiple regression value of **0.617**. This confirms the view of Nwachukwu (2007) who revealed that a typical supervisor is afraid of delegating his functions for delegation appears to him to mean abdication of his responsibility. Many supervisors are quick to assign a job to subordinate and hold him responsible, but they make all the decisions themselves. In a situation where responsibility is delegated and authority for its performance is held back the employee gets confused and frustrated and consequently, no satisfactory result is achieved, Yalokwu (2006). In circumstances, such as this, the supervisor is quick to say that the subordinates are lazy, and lack initiative and commitment which to Mullins (1997), Mcshane and Glinow (2004), Luthans (2001) is a "**fundamental attribution error**". Here managers tend to attribute others/subordinates behaviors to personal factors (for example intelligence, ability, motivation, attitudes or personality), even when it is very clear that the situation or circumstances caused the person to behave the way he or she did. In addition, internal factors are **overestimated** when evaluating subordinates and external factors are **underestimated**. It is totally a perceptual bias which needs to be managed properly by executive management of organizations for positive performance attainment. In this situation, the supervisor may often pride himself in telling others that nothing gets done without him.

Lack of delegation results in the usual compliant from supervisor of being very busy, it is worthy of note that, delegation is one of the ways to train subordinates. Those supervisors who refuse to delegate may do so because;

- i. The desire to prove how indispensable they are in the organization.
- ii. Fear of revealing their supervisory weaknesses.

- iii. Fear that the subordinates could perform the work satisfactorily and be lost through promotion or transfer to another department and
- iv. The desire to do everything by themselves because they do not recognize the importance of delegation, Nwachukwu (2007), Sev (2013).

It is important to highlight that employees like to be taken into confidence and will perform if given the opportunity and clear directive as to what is expected of them. Those supervisors who fail to delegate are characteristically, "too busy", take some official duties home and appears too disorganized. This is detrimental to organizations growth and development. Delegating tasks to subordinates will enhance and exposed them to be more skillful, sound and enable them to develop expertise on the task for gainful results. It will not be wrong if one can conclude that supervisors who fails to delegate tasks are enemies of the organization because they deny other employees the opportunity of getting training through delegation, rob them of intrinsic satisfaction resulting from work well done , make it difficult for them to achieve some of their higher level needs (recognition and advancement), McClelland, (1962), Herzberg (1966), the result will be that, frustration will be promoted in the subordinates work and ill-will toward the organization will be developed.

The implication of the finding is that policy should be formulated by the Board of Directors in respect of delegation of authority to subordinates having known its importance that, full delegation of authority with commensurate responsibility will lead to proper accountability with high performance rewards been the end result of the organizational development. Again, it will also be of immense benefits hence subordinates will be exposed to develop more expertise, skills and training to better the outcomes of the company.

13. Conclusion and recommendation

Against the background of the aforementioned barriers and obstacles militating against effective's delegation of authority by Flour Mills of Nigeria Plc Lagos, the following suggestions may be considered as critical success parameters and pertinent for the organizations deriving from the findings of the study;

- 1) That effective delegation of authority is an important organizational process that needed to be address with all seriousness by the Executive Management of Flour Mills of Nigeria Plc, Lagos. In this respect, Board of Director needs to issue policy position to be adhere to by the management and subordinates staff and be critically reviewed periodically based on feedback information report from the organization in order to facilitate quality performance attainment.
- 2) Training of subordinate employee be emphasized by the Executive Management and policy be made to address this position. This is pertinent since delegation can better be addressed with subordinates' staff with requisite knowledge, skills, expertise for quality performance outcomes.
- 3) Board of Directors of Flour Mills of Nigeria Plc, Lagos should formulated a policy position regarding rewards and motivation of subordinate staff in terms of promotion, financial rewards, merit awards for exhibiting quality performance records. If this is put in place and emphasized, it will make staff to be positively committed for goal realization.
- 4) Effective delegation of authority at Flour Mills of Nigeria Plc, Lagos should advocate strict compliance to all the relevant principles of the process of delegation. Compromise should be discouraged.
- 5) The Flour Mills of Nigeria Plc, Lagos should create a department in charge of reviewing delegation of authority in relation to non-compliance to standard guidelines by equating authority to responsibility to warrant accountability to responsibility in all respects. This will serve as a good checkmating measure to enhance organizational development.
- 6) Organizations Executive Management should ensure that only the qualified subordinate staff that are assigned task to perform and to make proper decision and solve problems for better operations and improvement of managerial skills.

- 7) Barriers and Obstacles militating against delegation of authority in the Flour Mills of Nigeria Plc, Lagos be it superior related factors or subordinate related factors be periodically X-rayed and diagnosed in order to reduce the negative impact these factors and barriers can create in an organization by not realizing the performance goals of profit, growth, expansion, market share growth, diversification, return on investment amongst others.
- 8) The subordinates' staff of Flour Mills of Nigeria Plc, Lagos to which authority is assigned and delegated to, should endeavor to be diligent, disciplined not to betray their supervisors for not performing up to expectations and engaging in unethical behaviors but concentrate their efforts to carry out task/duties with maximum efforts to actualize organizational intended goals.

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Appendix
Research Questionnaire

Department of Business Management
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Benue State University,
Makurdi, Nigeria.
3rd January, 2017.

Dear Sir/Madam,

Here is a questionnaire on: Effective Delegation of Authority as a Strategy for Task Accomplishment and performance enhancement in Business Organizations (An Empirical Survey of Flour Mills of Nigeria Plc, Lagos).

You have been chosen as one of the respondent in this study. You are therefore humbly requested to supply honesty and sincere answers and responses to the questions by ticking as appropriately as you can in the boxes/space provided.

Questionnaire

- 1). The Executives in your company delegate tasks to subordinates using laid down principles to enhance quality performance and goal attainment.
 - a) Strongly Agree (SA) []
 - b) Agree (A) []
 - c) Undecided (U) []
 - d) Disagree (D) []
 - e) Strongly Disagree (SD) []

- 2) Your organization faces obstacles and barriers to effective delegation of tasks ranging from superior related reasons (e.g Belief that, they can make better, fear of loss of control, fear of losing importance etc) and subordinate related reasons (i.e lack of self-confidence in the abilities, fear of mistakes, unclear delegation etc) amongst others.
 - a) Strongly Agree (SA) []
 - b) Agree (A) []
 - c) Undecided (U) []
 - d) Disagree (D) []
 - e) Strongly Disagree (SD) []