

## THE IMPACT OF FINANCIAL MANAGEMENT AND ENTREPRENEURIAL PRACTICES ON THE SUSTAINABLE GROWTH OF ARCHITECTURAL FIRMS IN NIGERIA



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### Abstract

The Ultimate goal of all business oriented firms is to achieve sustainable and profitable growth. The entrepreneurial inclination and financial management practices amongst the owners / management are among the main factors that could determine the extent to which architectural firms will achieve the goal of sustainability. This paper investigates the impact of financial management and entrepreneurial practices on the sustainable growth of architectural firms in Nigeria. Both primary and secondary data were used to facilitate the method adopted in this study. For financial management this study adopted ex-post factor and prospective designs, descriptive design, descriptive comparative, and correlation strategies were used and for entrepreneurial practices correlation and regression model has been used for this purpose. A population of 100 staff of selected architectural firms generated a sample size of 90 firms using the simple random sampling technique. Ninety (90) questionnaires were distributed and eighty five (85) were successfully returned by the respondents. These responses were subjected to percentage distribution, descriptive design and descriptive comparative as well as correlation design analysis. Results indicate that weak financial management practices and poor entrepreneurial culture accounts for dismal performance of most architectural firms in Nigeria. The paper recommends stringent measures against financial mismanagement and re-orientation towards entrenching entrepreneurial spirit in owners / management and employees of architectural firms.

**Keywords:** *Financial Management, Entrepreneurial Practices, Profitability, Sustainability, Architecture,*

### Background to the Study

Micro and Small Firms (MSFs) continue to retain their role globally as the backbone of a Nation's Economy. Their contribution to National Economy, range from Job creation/employment to

Gross Domestic Product (GDP) growth. The relative importance of MSFs for employment generation and GDP growth in national economic is shown by studies in Egypt (Ghanem, 2013); in Kenya (Wanjau, 2010); in South Africa (Kongolo, 2010). And according to the ILO/JASPA (1998) as cited in Abanis, et. al. (2013), the sector made a significant contribution to the gross domestic product of Uganda (20%), Kenya (19.5%) and Nigeria (24.5%). Despite government role through institutional and policies support towards enhancing the capacity of MSFs as an instrument of economic growth and national development, MSFs in Nigerian fail to meet the desired expectation as their counterparts globally. According to Osotimehin et.al, (2012), MSFs in Nigeria have not performed creditably well and they have not played expected significant role in economic growth.

According to Oluwatayo (2009), 97% of architectural firms in Nigeria are mainly micro and small firms. As a dying profession in the country, as described by Stevens, (2005), the Architect Registration Council of Nigeria (ARCON) tried to develop a strategic plan to save the industry, with an aim to; Increase the sphere of influence; Increase impact on society; Enhance performance ability via Continuous Professional Development (CDP), and Improving the perceived roles and attitude of architects.

However, this was impossible to achieve as a good record of the existing nature of architectural practices is not known (dearth of information). It is understood that the lack of understanding of architectural practice in Nigeria and dearth of information has hindered the sustainable development of the industry in the country (Oluwatayo, 2009). Expatriates dominated the scene of the profession in Nigeria until at about 1958 & 1960; the first two Nigerian owned architectural firms came to being (namely Oluwole Olumuyiwa Associates and Ekweme associates). Then, by 1967/1968, of about twenty existing architectural firms in the country, only eight were owned by Nigerians. The setting will soon take to a change when Ahmadu Bello University graduated her first B.Arc. Students in 1963. Subsequently, architectural practice by Nigerians has grown from thirty-eight (38) firms in 1973 to six hundred and forty (640) firms in 2012 (ARCON, 2012).

### Objective of the Study

The objective of the paper is to investigate the impact of financial management and entrepreneurial practices on the sustainable growth of architectural firms in Nigeria

### Statement of the Problem

ARCON (2012) indicates a massive 43% decline in architectural MSFs that manifested itself informs of firms exiting from the venture all together. According to Oluwatayo (2009) there was a considerable increase in architectural firms up to 2004 which were not sustained for a longer period of time. His finding shows that most entering firms (New firms) exit (folds up) at the starts

up stage; thereby leaving just a few in the industry which never attain sustainable growth characterized by poor performance, ineffective management and low competitiveness.

Empirical evidence from Abanis, et. al. (2013) shows that, lack of effective management during SMEs early stages is also a major cause of business failure for small businesses and inefficient financial management may damage business efficiency and this will continuously affect the growth of the enterprises. According to Mbaguta, (2002) as cited in Abanis, et. al. (2013) a large number of business failures in the developing economies have been attributed to inability of firm managers to plan and control properly the current assets and current liabilities of their respective firms. Research findings by Hussain, et.al. (2011) indicates that MSEs main problem in developing economies is less entrepreneurial activity that deserves attention. However, to date the studies done on financial management practices and entrepreneurial practices in MSEs in Nigeria are scanty and thus called for this study on financial management and entrepreneurial practices on the sustainable growth of architectural firms in Nigeria.

## Literature Review

### Financial Management

Financial management is the management of finances of a business in order to achieve the financial objectives of the business (Abanis, et.al., 2013). Due to the operational characteristics of architectural firms studied, this study adopts the five (5) constructs of financial management used by Abanis, et.al., (2013). This constructs includes; working capital management which is also subdivided into cash management, receivables management and inventory management. Other constructs include; investment, financing, accounting information systems and financial reporting and analysis.

Ross et al (1999) and Ang (1992) as cited in Abanis, et.al., (2013) indicated three kinds of decisions the manager of a firm must make in business; these include the financing decision, and decisions involving short-term finance and concerned with the net working capital, investment and financial reporting. The three main financial decisions include the investment decisions, financing decisions and dividend decisions. Applying this constructs, this study will try to establish the effects of financial management practices on the performance of architectural firms in Nigeria affecting their sustainable growth.

### Entrepreneurial Practices

For the purpose of this study Entrepreneurship is define as the act of innovation involving endowing existing resources with new wealth producing capacity (Drucker, 1985). Also the entrepreneur is defined as the innovator who implements change within markets through the carrying out of new combinations. These can take several forms: the introduction of a new good

or quality thereof; the introduction of a new method of production; the opening of a new market; the conquest of a new source of supply of new materials or parts, and the carrying out of the new organization of any industry (Schumpeter, 1934).

Entrepreneurial practices are activities repeatedly by an entrepreneur in order to improve performance in a firm. Entrepreneurial activity as defined by Ahmad and Seymour (2008) is the enterprising human action in pursuit of the generation of value, through the creation or expansion of economic activity, by identifying and exploiting new products, processes or markets. These activities include: creative resources; innovative capabilities; and perceiving opportunity. The management of a firm can succeed only by best serving the customers. His profit depends on the approval of his conduct by the customers.

Several research studies have shown the relevance of entrepreneurship to firm growth (Porter, 1990; Baumol, 1993; Lumpkin and Dess, 1996) as cited in Hussain et.al. (2011). This is supported by the statement "Our lacunae in the field of entrepreneurship needs to be taken seriously because there is mounting evidence that the key to economic growth and productivity improvements lies in the entrepreneurial capacity of an economy" (Prodi, 2002) as cited in Hussain et.al. (2011). Based on these and other supporting literatures, this study will try to establish the impact of entrepreneurial practices on the performance of architectural firms in Nigeria affecting their sustainable growth.

### Methodology

A sample size of 90 respondents was computed using Tabachnick and Fidell's (2012) formula out of a total of 640 target population of registered architectural firms licensed by ARCON to practice in Nigeria. Responding firms were selected using simple random sampling to arrive at the desired sample in selected towns in Nigeria i.e.; Kaduna, Kano, and Abuja. From responding firms, 85 questionnaires were received representing a retrieval rate of 94%. Cronbach's Alpha coefficient test indicated that the questionnaires were reliable since the coefficient was above 0.5 ( $\alpha=0.89$ ). Data computed were analyzed using Frequency and percentage distribution, descriptive design and descriptive comparative as well as correlation design.

### Findings

In Table 1 and Table 2, the descriptive statistics (means, standard deviations, and correlations) of the financial management and entrepreneurial practices variables are shown.

Table 1: Extent of Financial Management Practices  
 Means, Standard Deviations, and Correlations

Variable	M	SD	1	2	3	4	5	6	7	8
1 Sustainable Growth	2.42	4.34								
2 Cash Management	3.14	5.70	.47**							
3 Accounts Receivable Management	3.50	8.10	.42**	.24*						
4 Inventory Management Practices	3.58	6.85	.38**	.13*	.06*					
5 Investment	4.17	7.65	.34**	.27*	.18*	.28*				
6 Financing	3.33	4.50	.36**	.23*	.15*	.24*	.33**			
7 Financial reporting and analysis	4.71	8.33	.28*	.18*	.11*	.21*	.30**	.32**		
8 Accounting Information System	5.04	7.00	.31**	.20*	.09*	.10*	.29**	.27*	.26*	

Note. N = 85  
 \*. Correlation is significant at the 0.05 level (2-tailed).  
 \*\*. Correlation is significant at the 0.01 level (2-tailed).

The correlations between the sustainable growth content item and the financial management constructs was high ( $p < .01$ ;  $p < .05$ ), so also is the correlations between investment and financing; financing and financial reporting and analysis and between investment and financial reporting and analysis. This result supports the empirical findings that there is strong evidence indicating that financial management plays a fundamental role towards sustainable performance and growth of the MSEs (Mumbo, 2013). Basing on the result of this study it can concluded that financial statements affect performance significantly though in different magnitudes.

Table 2: Extent of Entrepreneurial Practices  
 Means, Standard Deviations, and Correlations

Variable	M	SD	1	2	3	4
1 Sustainable Growth	2.64	4.65				
2 Creative Resources	2.46	4.40	.45**			
3 Innovative Capabilities	3.04	5.90	.48**	.24*		
4 Perceiving Opportunity	3.54	8.17	.34**	.13*	.06*	

Note. N = 85

\*. Correlation is significant at the 0.05 level (2-tailed).

\*\* Correlation is significant at the 0.01 level (2-tailed).

The above table shows that there exists strong relationship between the variables involved in the study. The significance level is 100 % between sustainable growth and entrepreneurial practices (innovative capabilities (.48), creative resources (.45), and perceiving opportunity (.34)), which means these results can be applicable to whole target population. However, the correlation is very low in architectural firms in Nigeria between innovative capabilities and creative resources (.24); creative resources and perceiving opportunity (.13) and innovative capabilities and perceiving opportunity (.06).

Tables 3 to 7 displays the extent of financial management employed by architectural firms measured quantitatively and interpreted qualitatively on the following dimensions; (1) working capital management (cash management, accounts receivable management and inventory management practices); (2) investment; (3) financing; (4) accounting information systems; (5) financial reporting and analysis.

Tables 8 to 10 display the extent of entrepreneurial practices employed by architectural firms measured quantitatively and interpreted qualitatively on the following dimensions;

- (1) Creative resources;
- (2) Innovative capabilities; and
- (3) Perceiving opportunity.

The leaders and employees were requested to rate their firms as far as financial management and entrepreneurial practices is concerned. The ratings of the firms were analyzed using means indicating the extent to which the firms used financial management and entrepreneurial practices as shown in the Tables below.

Table 3A: Extent of Financial Management (Working Capital Management In Terms of Cash Management Practices)  
 (Item Analysis) n=85

Cash Management Practices			
Item	Mean	Interpretation	Rank
The firm has a bank account	3.45	Very High	1
The firm normally experiences cash shortage	3.41	Very High	2
The owner/manager is involved in preparation of the cash budget	3.38	Very High	3
The firm has a set minimum cash balance	3.18	High	4
There is monthly reconciliation of cashbook with the bank	2.45	Low	5
Temporary cash surplus is invested in marketable securities	1.70	Very Low	6
The firm reviews the cash budget	1.68	Very Low	7
The firm prepares a cash budget	1.62	Very Low	8
The firm has internal controls on cash	1.30	Very Low	9
The firm normally experiences cash Surplus	1.28	Very Low	10
The business uses computer assisted software in preparing a cash budget	1.25	Very Low	11
Average Mean	2.25	Low	

Source: Primary Data 2014

Mean Range	Response Mode	Interpretation
3.26 - 4.00	Strongly agree	Very High
2.51 - 3.25	Agree	High
1.76 - 2.50	Disagree	Low
1.00 - 1.75	Strongly Disagree	Very Low



The results in Table 3A indicate that cash management practices are very low among architectural firms in Nigeria. Owing bank accounts notwithstanding (Mean= 3.45), most of the firms experience very high cash shortage (Mean=3.41) in their operations. Similarly, the findings revealed that few firms that have cash surplus do not invest in marketable securities in order to generate more income and this practice hinders their growth. The result conclusively showed that one of the most significant reasons behind the failure of architectural firms is poor cash management and inadequate use of essential business and management practices.

Table 3B: Extent of Financial Management (Working Capital Management In Terms of Accounts Receivable Management)  
 (Item Analysis) n = 85

Accounts Receivable Management Item	Mean	Interpretation	Rank
The firm sells goods/services on credit	2.62	High	1
There is control over sales to employees	2.52	High	2
The sales are reconciled with inventory change	2.34	Low	3
There is periodic preparation of a aging schedule	2.28	Low	4
The firm reviews the levels of percentage of bad debts	2.20	Low	5
There is control over collections of written -off receivables	1.98	Low	6
The firm has a set credit policy in place	1.84	Low	7
The firm applies the set credit policy while extending credit	1.79	Low	8
The firm reviews the levels of receivables	1.45	Very Low	9
The firm uses computer assisted software in managing receivables	1.21	Very Low	10
Average Mean	2.02	Low	

Source: Primary Data 2014

The findings from Table 3B, show clearly that the extent of accounts receivable management among firms is low (average mean = 2.02). Though the firms offer services to their customers on credit (mean = 2.62). It is important to note that trade credit is particularly important in the case of small and medium-sized companies, since trade debtors are the main asset on most of their firms' balance sheets (Giannetti, 2003) as cited in Abanis, et. al. (2013). The overall result indicates that firms operate in form of bad debts which reduces the profitability of the firms and thus affecting the overall growth.

**Table 3C: Extent of Financial Management (Inventory Management Practices)  
 (Item Analysis) n = 85**

<b>Inventory Management Practices</b>			
<b>Item</b>	<b>Mean</b>	<b>Interpretation</b>	<b>Rank</b>
There is physical safeguards of inventory against theft	2.58	High	1
There is use of standard costs	2.50	High	2
There is periodic review of overhead rates	2.29	Low	3
There is periodic inventory counts	2.23	Low	4
There is physical safeguards of inventory against fire	2.21	Low	5
The firm investigates discrepancies in inventory	1.89	Low	6
The firm prepares inventory budget	1.78	Low	7
The firm computes inventory turnover ratios	1.76	Low	8
The firm uses Economic Order Quantity model in inventory management	1.38	Very Low	9
The firm uses computer assisted software in recording inventory	1.09	Very Low	10
Average Mean	1.97	Low	

Source: Primary Data 2014

The findings in Table 3C revealed that inventory management practices among architectural firms in Nigeria is low (average mean= 1.97). The results from Table 1C also showed that preparation of inventory budgets (mean = 1.78) among firms are very low an indication that the firms do not know the quantity of inventory to bring in and when to restock. This poses a big challenge since it ties up the working capital of the business. The results agree with Basil (2005), where his findings revealed that there were low levels of inventory management practices among SMEs.



Table 4: Extent of Financial Management (Investment)  
 (Item Analysis) n = 85

Investment			
Item	Mean	Interpretation	Rank
The firm has cash for investment in short/long term projects	2.88	High	1
The firm invests in non - current assets	2.72	High	2
The firm utilizes fully the non - currents	2.50	Low	3
The firm uses net present value to assess the investment	2.46	Low	4
The firm uses Payback period to assess the investment	2.42	Low	5
The firm invests without evaluating the investment	2.24	Low	6
The firm invests in real estate	1.93	Low	7
The firm reviews the investment projects after a certain period	1.85	Low	8
The firm invests in shares on the stock exchange	1.79	Very Low	9
Average Mean	2.31	Low	

Source: Primary Data 2014

The findings in Table 4 revealed that investment practices among architectural firms in Nigeria is low (average mean= 2.31). The findings revealed that only few of the firms have cash for investment in short/long term projects (mean = 2.88). The findings also revealed that the investments made are not certainly reviewed after a certain period of time (Mean = 1.85). This means that if the investment goes bad on the way there is no way to know how to bring it back on track and thus losing the initial investment and this might affect the firm finances.

Table 5: Extent of Financial Management (Financing)  
 (Item Analysis) n = 85

Financing			
Item	Mean	Interpretation	Rank
The firm internally generated cash sources only	3.21	High	1
The firm has easy access to bank loans	2.48	Low	2
The firm uses internally generated cash and borrowed funds	2.37	Low	3
The firm sets the capital structure based on the theory	1.69	Very Low	4
The firm business uses borrowed funds only	1.58	Very Low	5
Average Mean	2.27	Low	

Source: Primary Data 2014

The findings in Table 5 revealed that financing among architectural firms in Nigeria is actually low (average mean= 2.27). The result findings revealed that most of architectural firms are financing their businesses through internally generated funds in form of fees paid for services (Mean = 3.21) and this is in agreement with the previous researchers like Kazooba, 2006; McConnell and Pettit, 1984) as cited in Abanis, et. al. (2013). who found out that most of SMEs use internally generated funds. The results revealed that access to bank loans by firms is low (Mean = 2.48). This is common among almost all MSEs and there are various reasons attributed, for example, lack of collateral security, poor record keeping having statements supporting the MSEs to obtain loans from the banks.

**Table 6: Extent of Financial Management (Financial Reporting and Analysis)  
 (Item Analysis) n = 85**

Financial Reporting and Analysis			
Item	Mean	Interpretation	Rank
The manager/ owner is involved in preparing financial statements	2.43	Low	1
The firm prepares the income statement	2.40	Low	2
The firm prepares the cash flow statement	2.37	Low	3
The firm follows accounting principles	2.35	Low	4
The firm prepares the balance sheet	2.26	Low	5
The firm performs financial analysis	2.21	Low	6
The financial statements are prepared semi - annually	2.18	Low	7
The firm prepares the statement of changes in equity	2.06	Low	8
The firm regards the current financial reporting as adequate	1.75	Very Low	9
The financial statements are prepared annually	1.72	Very Low	10
The firm uses profitability ratios	1.69	Very Low	11
The accountant is in charge of preparing financial statements	1.65	Very Low	12
The financial analysis is done using ratios	1.63	Very Low	13
The firm uses liquidity ratios	1.56	Very Low	14
The firm uses efficiency ratios	1.49	Very Low	15
The firm uses leverage ratios	1.26	Very Low	16
Average Mean	1.94	Low	

Source: Primary Data 2014

The findings in Table 6 revealed that financial reporting and analysis among architectural firms in Nigeria is actually low (average mean= 1.94). This can be attributed to the absence of accounts department in most of the firms studied as indicated by very low scores for items (9 - 16) in the Table.

**Table 7: Extent of Financial Management (Accounting Information System Usage)  
 (Item Analysis) n = 85**

Accounting Information System Usage			
Item	Mean	Interpretation	Rank
The owner/manager is in charge of recording transactions	2.85	High	1
The business accounting system is informal	2.58	High	2
The business accounting system is formal	1.40	Very Low	3
The accounting department is properly staffed and operates efficiently	1.33	Very Low	4
The accountant is in charge of recording transactions	1.24	Very Low	5
The business uses computer assisted software in recording transactions	1.11	Very Low	6
Average Mean	1.75	Low	

Source: Primary Data 2014

The findings from Table 7 revealed that most of firm managers are in charge of recording transactions (Mean = 2.55). This is due to the fact that most of these firms are owned by sole proprietors who end up doing all the work themselves. The findings further revealed that most of the firms accounting systems are informal (Mean = 2.58). This is due to the fact that some of the firms may fear to maintain formal systems because they come with maintenance costs. The findings showed that the accounts departments are not functional and not efficiently operating which hinders financial reporting.

The results in Table 8 indicate that creative resources are high among architectural firms in Nigeria. Most of the firms score very high (Mean=3.50 & 3.38) in creative energy and firm commitments respectively which are architectural firm characteristics in general. Similarly, the findings revealed that most firms don't have the experience and capacity to distribute its services worldwide and this hinders their growth (1.78). This conclusively showed that this is the most significant reason behind the slow or absence of growth of architectural firms in Nigeria and this support research finding by Hussain, et.al. (2011) which indicates that MSEs main problem in developing economies is less entrepreneurial activity.

Table 8: Extent of Entrepreneurial practices (Creative resources)  
 (Item Analysis) n = 85

Creative resources			
Item	Mean	Interpretation	Rank
The firm put its creative energy to work for clients.	3.50	Very High	1
The firm commitment is 100% satisfaction on every service order, every time.	3.38	Very High	2
The firm offer full creative services.	3.16	High	3
The firm delivers cost effective services and develop custom service.	2.80	High	4
The firm has a process that saves production time and money	2.78	Low	5
The firm has the experience and capacity to distribute its services worldwide.	1.78	Low	6
Average Mean	2.90	High	

Source: Primary Data 2014

**Table 9: Extent of Entrepreneurial practices (Innovative capabilities)  
 (Item Analysis) n = 85**

Innovative capabilities			
Item	Mean	Interpretation	Rank
The firm has resources available to observe potential customers and assess where their unmet needs lie.	2.75	High	1
The firm has the capability to conduct in -depth research, including extensive ethnographic research and qualitative fieldwork.	2.65	High	2
The firm engages customers and treats them as partners and collaborators in the innovation process.	2.48	Low	3
The firm Use analytics and technology to gather information about specific markets and turn this into actionable insight.	2.44	Low	4
The firm conducts quantitative research and builds a rigorous understanding of market size and expected customer behavior.	2.40	Low	5
The firm carries out an increasing proportion of their research & development activities close to where these customers are located in rapid - growth markets.	1.66	Very Low	6
The firm develops a “reverse engineering” approach, where affordability forms the baseline from which to develop entirely new services.	1.25	Very Low	7
The firm delegate decision- making responsibility to local teams in rapid growth markets.	1.20	Very Low	8
The firm ensures that local managers have the ability to make recruitment decisions.	1.18	Very Low	9
The firm is able to take forward new service ideas to meet local needs.	1.15	Very Low	10
The firm embeds local profit and loss (P&L) responsibility to ensure that managers have accountability.	1.12	Very Low	11
Average Mean	1.84	Low	

Source: Primary Data 2014

The findings in Table 9 revealed that innovative capabilities is indeed low among most architectural firms in Nigeria (average mean= 1.84). This can be attributed to the very low scores in the indices of innovative capabilities of leaders and employees of these firms as shown in the Table.

**Table 10: Extent of Entrepreneurial practices (Perceiving opportunity)  
 (Item Analysis) n = 85**

Perceiving opportunity			
Item	Mean	Interpretation	Rank
The firm has an effective team.	3.20	High	1
The solutions always provided by the firm are profitable.	3.15	High	2
The solutions always provided by the firm are sustainable.	2.20	Low	3
The firm often fines a “commercially viable problem”.	1.95	Low	4
The firm often creates a solution to the problem that is unique.	1.80	Low	5
Average Mean	2.46	Low	

Source: Primary Data 2014

The findings in Table 10 revealed that perceiving opportunity among architectural firms in Nigeria is low (average mean= 2.46). The result findings revealed that most solutions provided (2.20) by architectural firms are not sustainable due to the fact most buildings designed in Nigeria are copycat, that do not comply with the principles of social, economic and ecological sustainability.

### Conclusion

Based on the findings of this study, the following conclusions were drawn: Most architectural firms in Nigeria do not have the departments of human resource management and accounting despite their relevant importance in enhancing firm growth and sustainability. This has brought about low entrepreneurial competencies in both leaders and employees of these firms as observed in the study. The study also contributed to new knowledge by showing how architectural firms in Nigeria apply entrepreneurial practices and financial management practices and the weaknesses that were found out in their current operations hindering their efficiency in terms of profitability and sustainable growth.

### Recommendations

ARCON and NIA should provide a platform to enhance the training of managers and employees of architectural firms on how to improve their entrepreneurial competencies, adopt and implement working capital management practices particularly on cash management since cash is the life blood of every business so as to ensure long term survival of the firms. Architecture firms in Nigeria need to apply HR strategy as an important tool and unique asset that can provide sustained competitive advantage for the firm, hence sustainable growth.

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## PUBLIC PERCEPTION ON THE KNOWLEDGE, ATTITUDES AND BEHAVIOURS TOWARDS HIV/AIDS AMONG MEN HAVING SEX WITH MEN (MSM) IN JALINGO, TARABA STATE, NIGERIA



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### Abstract

In this research, attempt has been made to determine how residents of Jalingo perceive the knowledge, attitudes and behaviors of Men having Sex with Men (MSM) towards HIV/AIDS. 150 questionnaires were distributed across five randomly selected wards of Jalingo to elicit responses on the MSM issue. No fewer than one hundred and forty one returned questionnaires were analyzed. Demographically, the respondents cut across sexes, various educational qualifications and the age bracket is from 14 years and above. Findings from the research revealed that MSM is practiced in Jalingo; MSM in Jalingo have knowledge but little concern over the spread of HIV/AIDS and its consequences; people especially youths, are introduced into MSM on the belief that it brings fame/charm; and initiation is on the increase. The results also showed a growing shift away from the normal heterosexual society to a homosexual and bisexual society. Tables and chart were used to descriptively explain the findings of the research. From the findings, it was recommended that parents, religious leaders and NGOs need to take controlling measures through preaching and sensitization on the dangers of MSM and unsafe sexual practice through lectures and workshops.

**Keywords:** *Public Perception, Knowledge, Attitude, Behaviour, Men having Sex with Men*

### Background to the Study

The first AIDS case reported in Nigeria was in 1986 and the epidemic has rapidly grown since then. The adult prevalence has increased from 1.8% in 1991 through 4.5% in 1996 to 5.8% in 2001 which put the nation at the “threshold of an exponential explosive growth of the epidemic.” However, the prevalence rate has decreased to 4.2% in 2008 (NARHS Nigeria, 2003 and Nigeria MDGs Report, 2010). Though some parts of the nation are worse affected than others, however, no state is unaffected. The infection cuts across both sexes and all age groups. It has continued to grow largely through both homosexual and heterosexual unprotected sexual relationships as well as through other means such as mother-to-child transmission and contaminated blood and blood products.