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Impact Of Cost Analysis On Management Of Public Secondary Schools In Benue State

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ABSTRACT
This study investigated impact of cost analysis on management of public secondary schools in Benue State. It was guided by two research questions and two hypotheses were formulated. The study employed ex post facto survey design. The population of the study comprised 650 management staff in 118 public secondary schools in Benue State. The sample size for the study consisted of 390 teachers in 25 public secondary schools from the study population. Data collection involved a structured questionnaire titled; Cost Analysis and Management Questionnaire (CAMQ) developed by the researcher. The instrument was validated by three experts, two in the Department of Educational Foundations and one in the Department of Science and Mathematics Education from the Faculty of Education, Rev. Fr. Moses Orshio Adasu University, Makurdi. The reliability of the instrument was ascertained through a trial-test which yielded a Cronbach Alpha reliability coefficient of 0.89. Data analysis employed mean and standard deviation to address the research questions, while chi-square statistics tested the hypotheses at a 0.05 significance level. It was concluded that cost analysis has significant positive impact on management of public secondary schools in Benue State. Findings revealed that that cost allocation and cost control has significant positive impact on management of public secondary schools in Benue State. Based on the findings of the study, it was concluded that cost analysis has significant positive impact on management of public secondary schools in Benue State. Based on these findings, it was recommended among others that Benue State Government and Ministry of Education should strengthen cost allocation mechanisms by ensuring transparent budgeting processes and equitable distribution of funds based on the specific needs of schools. Regular financial audits and monitoring should also be conducted to promote accountability and ensure that allocated resources are utilized for their intended purposes.
Keywords: Cost analysis**,** cost allocation**,** cost control and management

INTRODUCTION

The management of public secondary schools in Benue State appears to be increasingly worried about the impact of cost analysis on school administration, as rising operational expenses, limited government funding, and economic pressures seem to complicate effective decision-making. It is often assumed that the absence or weak application of systematic cost analysis may be contributing to inefficient allocation of scarce resources, leading to challenges in budgeting for instructional materials, staff welfare, infrastructure maintenance and co-curricular activities. There is a growing concern that school managers might be making financial decisions based more on estimations or emergency needs rather than evidence-based cost evaluations, which could result in waste, unmet priorities or delayed projects.

Management of public secondary schools is defined as the judicious use of secondary school resources to avoid wastages in order to achieve secondary schools' objectives (Akpakwu, 2012). Management of public secondary schools is also seen as the organization and coordination of the activities of the school in accordance with certain policies to the achievement of clearly defined objectives (Okwori & Ede, 2012).

As a discipline, management comprises of the inter-locking functions of formulating corporate-policy and organizing, planning, controlling, and directing the school's resources to achieve the policy objectives (Bua, 2020). Effective management of public secondary schools in Benue State is closely linked to cost analysis, as systematic evaluation of school expenditures may enable administrators to make informed decisions, prioritize needs and enhance efficient use of limited resources.

Cost analysis is the systematic process of identifying, measuring, and examining all costs associated with a project, programme, or organizational activity in order to support rational decision-making and efficient allocation of limited resources, as it enables managers and policymakers to understand the full financial implications of alternative choices (Boardman, Greenberg, Vining & Weimer, 2018). It involves classifying costs into categories such as direct and indirect costs, fixed and variable costs, and short-term and long-term expenditures so that the true economic value of resources consumed can be accurately determined (Levin & McEwan, 2018). Through this structured evaluation, cost analysis helps organizations compare competing options, control unnecessary spending, and improve budgeting and financial planning processes, particularly in the public sector where accountability and transparency are critical (Organisation for Economic Co-operation and Development, 2019). In educational and social programmes, cost analysis is especially important because it provides empirical evidence on how scarce funds are utilized and supports decisions aimed at achieving maximum effectiveness and sustainability within budgetary constraints (Levin, McEwan, Belfield, Bowden & Shand, 2018). Cost analysis is connected to cost allocation in that it may provide a factual basis for distributing financial resources among departments, programmes and activities in ways that reflect actual costs and operational demands.

Cost allocation is the systematic process of assigning indirect or shared costs to specific programmes, departments, products, or activities based on a rational and consistent method, in order to determine the true cost of operations and support accountability in financial management (Horngren, Datar, & Rajan, 2018). It is used when certain costs, such as utilities, administrative salaries, maintenance, and overhead expenses, cannot be directly traced to a single cost object but must be fairly distributed using allocation bases like staff strength, floor space, usage rates, or time spent (Drury, 2018). Effective cost allocation enhances transparency, improves budgeting accuracy, and supports informed decision-making by ensuring that each unit bears an appropriate share of total organizational costs (OECD, 2019). In public sector and educational institutions, cost allocation is particularly important for evaluating programme efficiency, justifying funding decisions, and complying with financial reporting and regulatory requirements, as it helps managers assess cost responsibility and resource utilization more realistically (Levin, McEwan, Belfield, Bowden & Shand, 2018).

The literature on cost allocation and the management of secondary schools consistently emphasizes that effective distribution of indirect and shared costs is central to the efficient administration of school resources, particularly in contexts where funding is limited and demands are high. Cost allocation in secondary schools involves assigning overhead costs such as administrative expenses, utilities, maintenance, and support services to various departments, programmes, or activities in order to reflect their true cost and promote accountability in financial decision-making (Horngren, Datar, & Rajan, 2018). Scholars argue that when school managers understand how costs are distributed across instructional and non-instructional activities, they are better positioned to plan realistically, prioritize needs, and justify budget requests to government agencies and other stakeholders (Levin, McEwan, Belfield, Bowden, & Shand, 2018). Studies within the education sector indicate that poor cost allocation practices often lead to misrepresentation of programme costs, inefficient spending, and weak financial control, which negatively affect the overall management and sustainability of secondary schools (OECD, 2019). Cost analysis relates to cost control by potentially assisting school managers in identifying unnecessary expenditures, monitoring spending patterns, and implementing measures that could prevent wastage and budget overruns.

Cost control refers to the continuous process of planning, monitoring, and regulating organizational expenditures to ensure that actual costs do not exceed budgeted or expected costs, while still achieving desired objectives efficiently (Horngren, Datar, & Rajan, 2018). It involves setting cost standards, preparing budgets, tracking actual spending, and analyzing variances in order to identify areas of

inefficiency and take corrective action promptly (Drury, 2018). Through effective cost control mechanisms, organizations are able to minimize waste, improve operational efficiency, and maintain financial stability, particularly in environments characterized by limited resources and increasing financial pressures (Atrill & McLaney, 2019). In educational and public sector institutions, cost control is essential for ensuring accountability, sustaining programmes, and maximizing the impact of available funds, as it helps managers align expenditure patterns with institutional goals and policy priorities (OECD, 2019).

The literature on cost control in the management of secondary schools underscores its importance as a fundamental mechanism for ensuring that limited financial resources are used efficiently to achieve educational goals. Cost control in secondary schools involves the establishment of cost standards and budgets, continuous monitoring of actual expenditures, and timely corrective actions to prevent cost overruns and wasteful spending (Drury, 2018). Scholars argue that effective cost control enables school administrators to align spending with planned objectives, maintain financial discipline, and sustain school programmes despite funding constraints commonly faced by public secondary schools (Horngren, Datar, & Rajan, 2018). Studies in educational management further suggest that weak cost control systems often result in misappropriation of funds, poor maintenance of facilities, and inability to provide adequate teaching and learning resources, thereby undermining effective school management and student outcomes (OECD, 2019).

This study sought to address the critical challenge of how limited financial resources are managed to achieve educational goals effectively. Public secondary schools in the state often face issues such as inadequate funding, misallocation of resources and poor financial planning, which negatively affect teaching, learning and overall school performance. By examining the role of cost analysis, the study aims to provide insights into how systematic identification, measurement and evaluation of costs can enhance decision-making, budgeting, and resource allocation, thereby improving operational efficiency and accountability. The findings are expected to inform school administrators, policymakers and stakeholders on strategies for optimizing available resources, ensuring transparency in expenditure and promoting sustainable management practices that ultimately enhance the quality of education in Benue State.

Statement of the Problem

The management of public secondary schools in Benue State has increasingly become a source of concern to education stakeholders, particularly in the context of limited financial resources and rising operational demands. Preliminary observations by researchers suggest that many school administrators may be struggling with inefficient allocation and monitoring of funds, which appears to hinder effective decision-making and planning. There are indications that without systematic cost analysis, expenditures on instructional materials, infrastructure maintenance and staff welfare may be mismanaged or inadequately prioritized, potentially compromising the quality of education provided to students. It seems plausible that the absence of accurate cost assessment tools leaves school leaders ill-equipped to make informed financial decisions, raising concerns about the sustainability and efficiency of school management in the state.

From the perspective of school stakeholders, including teachers, parents, and local education authorities, there appears to be growing unease over the apparent lack of transparency and accountability in school financial management. Reports from some schools suggest that resources meant for critical programmes may not always be fully utilized for their intended purposes, leading to speculation that mismanagement could be more widespread than publicly acknowledged. Teachers often report delays in accessing essential teaching materials, while parents occasionally express doubts about whether school fees and government allocations are being optimally employed. Such observations indicate that ineffective cost management may be undermining both the operational efficiency and the overall credibility of school leadership, leaving stakeholders questioning whether current management practices can sustain the growing demands of public education.

The researcher has also noted that while some school administrators attempt to plan and budget, these efforts may be largely reactive rather than proactive, hinting at a broader systemic challenge in resource management. It is conceivable that without structured cost analysis, managers are unable to anticipate financial shortfalls, allocate resources appropriately, or evaluate the real cost of running educational

programmes. This speculation is troubling because it implies that many public secondary schools in Benue State may be operating under persistent financial inefficiencies, which could eventually affect student outcomes and institutional performance. The worrisome scenario painted by these preliminary observations underscores the urgent need to investigate how cost analysis or the lack thereof impacts the management of public secondary schools, and how adopting systematic financial evaluation practices might alleviate these pressing concerns.

Purpose of the Study

The purpose of the study was to investigate impact of cost analysis on management of public secondary schools in Benue State. Specifically, the study sought to;

1. Determine the impact of cost allocation on management of public secondary schools in Benue State.
2. Evaluate the impact of cost control on management of public secondary schools in Benue State.

Research Questions

The following research questions guided the study:

1. What is the impact of cost allocation on management of public secondary schools in Benue State?
2. What is the impact of cost control on management of public secondary schools in Benue State?

Hypotheses

The following null hypotheses were formulated and tested at 0.05 level of significance.

1. Cost allocation has no significance impact on management of public secondary schools in, Benue State.
2. Cost control has no significance impact on management of public secondary schools in Benue State.

METHODOLOGY

This study employed a descriptive survey research design. The area of study was Makurdi, Benue State. The population of the study comprised 650 management staff in 118 public secondary schools in Benue State (Record and Statistics, Benue State Teaching Service Board (TSB), 2025). The sample size for the study consisted of 390 management staff in 25 public secondary schools from the study population. The study adopted a multi-stage sampling procedure. A structured questionnaire titled: Cost Analysis and Management Questionnaire (CAMQ) developed by the researcher was used for data collection. Data from the respondents were collated and analyzed using mean and standard deviation to answer the research questions while hypotheses were tested using chi-square statistics at 0.05 level of significance.

RESULTS AND FINDINGS

Research Question 1: *What is the impact of cost allocation on management of public secondary schools in Benue State?*

Table 1: Mean and standard deviation on Impact of Cost Allocation on Management of Public Secondary Schools in Benue State

S/N	Items	n	SA	A	D	SD	x	SD	Remark
1	Allocation of funds helps our school achieve planned academic goals for each term.	390	133	130	76	51	2.88	1.02	Accepted
2	Proper allocation of resources helps our school plan academic activities effectively.	390	144	129	64	53	2.93	1.04	Accepted
3	Misallocation of funds in the school sometimes leads to cancelled or delayed activities.	390	135	122	75	58	2.86	1.06	Accepted
4	Delays in allocating funds often disrupt school operations.	390	122	120	88	70	2.70	1.07	Accepted
5	Resource allocation ensures that teaching and learning programmes are effectively implemented.	390	124	112	87	67	2.75	1.08	Accepted
	Cluster mean and standard deviation						**2.82**	**1.05**	**Accepted**

Source: Field work 2026

Table 1: shows Mean ratings of 2.88, 2.93, 2.86, 2.70 and 2.75 with corresponding Standard Deviation ratings of 1.02, 1.04, 1.06, 1.07 and 1.08 respectively. The result indicates that respondents agreed that allocation of funds helps their schools achieve planned academic goals for each term, thereby enhancing effective academic planning and goal attainment. Respondents also agreed that proper allocation of resources supports effective planning of academic activities, which promotes efficiency in school management. Findings further revealed that misallocation of funds sometimes leads to cancelled or delayed activities, thereby affecting smooth school operations. It was also observed that delays in allocating funds often disrupt school activities and administrative processes. Moreover, respondents agreed that effective resource allocation ensures proper implementation of teaching and learning programmes in schools. Respondents rated all items above the 2.50 benchmark, while the cluster mean of 2.82 was also above the benchmark. This implies that cost allocation has a significant impact on the management of public secondary schools in Benue State, as effective and timely allocation of resources enhances planning, implementation, and overall administrative efficiency in schools.

Research Question 2: *What is the impact of cost control on management of public secondary schools in Benue State?*

Table 2: Mean and standard deviation on Impact of Cost Control on Management of Public Secondary Schools in Benue State

S/N	Items	n	SA	A	D	SD	*x*	SD	Remark
6	Cost control measures ensure resources are used to achieve school performance targets.	390	125	116	85	64	2.77	1.07	Accepted
7	Poor monitoring of expenses reduces accountability among school administrators.	370	125	115	84	66	2.77	1.08	Accepted
8	Enforcing cost control enhances overall school efficiency.	370	132	116	84	68	2.83	1.06	Accepted
9	Uncontrolled spending hinders the school from meeting educational goals.	370	122	114	85	69	2.74	1.08	Accepted
10	Cost control supports effective planning and implementation of school programmes.	370	114	115	83	78	2.68	1.10	Accepted
	Cluster mean and standard deviation						**2.76**	**1.07**	**Accepted**

Source: Field work 2026

Table 2: Table 2: shows Mean ratings of 2.77, 2.77, 2.83, 2.74 and 2.68 with corresponding Standard Deviation ratings of 1.07, 1.08, 1.06, 1.08 and 1.10 respectively. The result indicates that respondents agreed that cost control measures ensure that resources are properly utilized to achieve school performance targets, thereby promoting efficiency and effectiveness in school management. Respondents also agreed that poor monitoring of expenses reduces accountability among school administrators, which may lead to financial mismanagement. Findings further revealed that enforcing cost control enhances overall school efficiency and improves administrative performance. It was also observed that uncontrolled spending hinders schools from meeting their educational goals and objectives. Moreover, respondents agreed that cost control supports effective planning and implementation of school programmes. Respondents rated all items above the 2.50 benchmark, while the cluster mean of 2.76 was also above the benchmark. This implies that cost control has a significant impact on the management of public secondary schools in Benue State, as effective monitoring and regulation of expenditure contribute to improved accountability, efficiency and goal attainment in schools.

Hypotheses Testing

Hypothesis 1: Cost allocation has no significance impact on management of public secondary schools in, Benue State.

Table 3: Chi-Square Analysis on Impact of Cost Allocation on Management of Public Secondary Schools in Benue State

Responses	**fo**	**Fe**	**df**	x^2	***p***	**Remark**
Strongly Disagree	57	97.5				
Disagree	78	97.5				
Agree	123	97.5	3	39.600	0.00	Significant
Strongly Agree	132	97.5				
Total	390					

Table 3 reveals that $\chi^2 = 39.600$, df = 3 and p = 0.00. Since the p-value of 0.00 is less than the set alpha level of 0.05 ($p < 0.05$) at 3 degrees of freedom, the null hypothesis which states that cost allocation has no significance impact on management of public secondary schools in, Benue State was therefore rejected. This implies that cost allocation has significance positive impact on management of public secondary schools in, Benue State.

Hypothesis 2: Cost control has no significance impact on management of public secondary schools in, Benue State.

Table 4: *Chi-Square Analysis on Impact of Cost Control on Management of Public Secondary Schools in Benue State*

Responses	**fo**	**Fe**	**df**	x^2	***p***	**Remark**
Strongly Disagree	67	97.5				
Disagree	84	97.5				
Agree	115	97.5	3	21.754	0.00	Significant
Strongly Agree	124	97.5				
Total	390					

Table 4 reveals that $\chi^2 = 21.754$, df = 3 and p = 0.00. Since the p-value of 0.00 is less than the set alpha level of 0.05 ($p < 0.05$) at 3 degrees of freedom, the null hypothesis which states that cost control has no significance impact on management of public secondary schools in, Benue State was therefore rejected. This implies that cost control has significance positive impact on management of public secondary schools in, Benue State.

DISCUSSION OF FINDINGS

Based on the analysed data, the following findings are thus discussed:

The first finding revealed that cost allocation has significant positive impact on the management of public secondary schools in Benue State. This finding suggests that effective and equitable distribution of financial resources enhances administrative efficiency, improves academic planning, and supports the successful implementation of school programmes. Proper cost allocation enables school administrators to prioritize essential needs such as instructional materials, staff development, infrastructure maintenance and student support services, thereby promoting orderly and goal-oriented management practices. The outcome aligns with the observations of Adeyemi and Ogundele (2018), who founded that transparent and strategic allocation of school funds strengthens institutional performance and facilitates the achievement of educational objectives. Similarly, Olatunji (2020) revealed that appropriate budgeting and resource distribution promote accountability and reduce wastage, thereby enhancing the overall effectiveness of school administration. From the researcher's view, efficient cost allocation serves as the foundation of sound financial management in public secondary schools, as it determines how limited resources are utilized to meet competing institutional demands. When funds are properly allocated, school managers are better positioned to address operational challenges, motivate staff and sustain quality teaching and

learning. Consequently, this finding implies that strengthening cost allocation mechanisms will significantly improve the management of public secondary schools in Benue State by promoting transparency, efficiency and sustainable educational development.

The second finding revealed that cost control has a significant positive impact on the management of public secondary schools in Benue State. This finding indicates that effective monitoring and regulation of school expenditures enhance financial discipline, promote accountability, and ensure that limited resources are judiciously utilized to achieve institutional goals. Through proper cost control mechanisms, school administrators are able to minimize wastage, prevent financial mismanagement, and channel available funds towards priority areas such as instructional materials, infrastructure maintenance, and staff development. This outcome is in line with the findings of Adegbesan and Alabi (2018), who reported that strong internal control systems improve financial transparency and administrative efficiency in public schools. Similarly, Lawal and Olatunji (2020) asserted that effective cost control practices strengthen budgeting processes and enhance managerial effectiveness in educational institutions. From the researcher's view, cost control serves as a vital instrument for sustaining financial stability and operational effectiveness in public secondary schools, especially in the face of limited government funding. When expenditures are properly monitored and regulated, school managers are better positioned to plan effectively, motivate staff, and maintain quality teaching and learning environments. Consequently, this finding implies that strengthening cost control measures will significantly improve the management of public secondary schools in Benue State by promoting prudent financial management, institutional accountability, and sustainable educational development.

CONCLUSION AND RECOMMENDATIONS

In conclusion, it was concluded that cost analysis has significant positive impact on management of public secondary schools in Benue State. The study reveals that cost allocation and cost control has significant positive impact on management of public secondary schools in Benue State. Effective cost allocation has enhanced academic planning, improved utilization of available resources, and supported the successful implementation of school programmes, thereby strengthening administrative efficiency. Similarly, efficient cost control practices have promoted financial discipline, reduced wastage, and improved accountability among school administrators, leading to better planning, staff motivation, and overall school performance. Together, these components of cost analysis have contributed to improved management practices, sustainable resource utilization, and enhanced educational service delivery in public secondary schools.

Based on the findings, the following recommendations are proposed:

1. Benue State Government and Ministry of Education should strengthen cost allocation mechanisms by ensuring transparent budgeting processes and equitable distribution of funds based on the specific needs of schools. Regular financial audits and monitoring should also be conducted to promote accountability and ensure that allocated resources are utilized for their intended purposes.
2. School administrators should be trained on effective cost control strategies, including budget monitoring, expenditure tracking, and internal control systems, to minimize wastage and prevent financial mismanagement. Additionally, schools should adopt modern financial management tools and encourage participatory budgeting practices to enhance efficiency, sustainability, and overall management effectiveness.

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