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# PRINCIPALS' ACCOUNTABILITY PRACTICES AND SECONDARY SCHOOLS GOALS ATTAINMENT: IMPLICATIONS FOR SUSTAINABLE NATIONAL DEVELOPMENT

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## ABSTRACT

*This study investigated principals' accountability practices and secondary school goals attainment: implications for sustainable national development. Two research question and hypothesis guided the study. The study adopted correlation design. The population comprised all the 16 public secondary schools and 70 administrators in Calabar Municipality, Cross River State. Census approach was adopted in the study. An instrument titled "Principals' Accountability Practices and Secondary School Goals Attainment Questionnaire (PAPSSGAQ)." was used for data collection. The questionnaire was face and content validated by three research experts from the department of Educational Management, and from Measurement and Evaluation, faculty of Educational Foundation Studies, University of Calabar. The reliability was determined through Cronbach alpha technique and the index ranges from .88 to .91. Descriptive statistics and Simple Linear Regression Analysis were employed to answer the research questions, while the hypotheses were tested using Pearson Product Moment Correlation analysis at .05 level of significance. The findings revealed a statistically significant positive relationship between principals' financial accountability practices, leadership accountability practices, and the secondary school goals attainment in the municipality. The study concluded that principals' accountability practices play a critical role in facilitating the effective attainment of educational objectives. The implication is that embedding strong accountability mechanisms within the leadership structure of secondary schools can nurture a generation of learners equipped with the knowledge, discipline, and civic values essential for sustainable national advancement. It was recommended that the Ministry of Education and should implement regular professional development programs focused on enhancing principals' financial and leadership accountability skills. Such training should emphasize transparent resource management, ethical leadership, and data-driven decision-making to improve school performance and ensure alignment with national development goals.*

**Keywords:** Principal, Accountability Practices**,** Financial Accountability, Leadership Accountability, Goals Attainment

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## Introduction

Education holds a pivotal role in the comprehensive development of any nation. In the 21st century, the advancement of society is propelled by knowledge-based economies, where a nation's success, competitiveness, and overall well-being are closely tied to the kind, quality, volume, and application of knowledge by its people. Meaningful growth and development in contemporary societies cannot occur without access to effective and high-quality education without which the development of human capital is largely unattainable (Madukwe et al., 2024; Obiekwe et al., 2021). The Nigerian educational structure comprises three main tiers: primary, secondary, and tertiary education. This study, however, concentrates specifically on the secondary level.

Secondary education represents a transitional phase within the formal education system, bridging the gap between primary and tertiary levels. This stage typically serves learners aged 11 to 18 and is structured to provide both general and specialized knowledge aimed at promoting intellectual development, civic engagement, and employability. According to the Federal Republic of Nigeria (FRN, 2013), secondary education is intended to prepare individuals for meaningful participation in society and for further educational pursuits, while also equipping them with essential life skills. This educational level is fundamental for developing the cognitive, social, and vocational abilities required for higher education and productive societal integration.

The attainment of institutional goals in secondary schools is vital, as it reflects the successful achievement of educational targets, student progress, and overall school effectiveness. Etor et al. (2019) categorize goal attainment into three dimensions: access to higher education, acquisition of knowledge, and teaching/learning outcomes. They assert that by the time students graduate, they should possess the requisite knowledge and competencies to either pursue further education or engage productively in the workforce. Teachers play a significant role in co-curricular areas such as sports, contributing to students' participation and overall performance (Ukpong & Uchendu, as cited in Nwogbo & Ugwuoke, 2021; Akpan et al., 2025; Ogabor et al., 2025).

Secondary school goals attainment can be defined as the successful realization of the intended objectives and outcomes of secondary education, which include preparing students for higher education, equipping them with relevant cognitive, social, and vocational skills, fostering responsible citizenship, and enhancing their capacity for productive participation in society. Eton et al. (2020) describe goal attainment as the effective acquisition of essential knowledge, skills, and attitudes required for a successful life in society and achievement in higher education. The

attainment of secondary school goals can be evaluated through various measurable indicators, such as students' academic performance, successful progression to higher education or vocational training, as well as graduates' employability and constructive engagement in societal development. These outcomes serve as benchmarks for assessing the effectiveness of secondary education in fulfilling its core objectives.

In essence, the achievement of secondary education goals entails producing well-rounded and functional school leavers who are not only capable of contributing meaningfully to societal advancement but also possess the intellectual competence required for academic progression at the tertiary level. This makes the realization of secondary education goals critically important, particularly in developing nations where a significant number of youths may not advance beyond this level of education. As Madukwe et al. (2024) argue, the fulfillment of these educational goals should ideally manifest in reduced levels of youth unemployment, criminal behavior, and social instability in Nigeria, alongside increased moral consciousness, engagement in productive ventures, and preparedness for higher academic pursuits.

The development of Nigeria largely depends on its education system, which significantly contributes to technological innovation, political development, and socio-economic transformation (Obona et al., 2024). However, despite widespread awareness of the critical role secondary education plays in the development of individuals, society, and the nation at large, several scholars have observed that the goals of this level of education remain largely unfulfilled in Nigeria (Madukwe et al., 2024; Eton et al., 2020). Ofoha (2011), as cited in Madukwe et al. (2024), noted that even decades after the adoption of the National Policy on Education, a significant proportion of Nigerian youths remain idle, some resorting to social vices due to unemployment, while many secondary school graduates who are unable to gain admission into tertiary institutions face an uncertain future. Obona et al., (2024) lamented about many instances of indiscipline such as absenteeism, offering bribes to supervisors, refusal to carry out assigned duties, and poor attitudes towards taking notes during lessons. The persistent unemployment among school leavers is attributed to a lack of employable skills, leading to frustration and engagement in antisocial behavior (Madukwe et al., 2024). Nyong (2013) further revealed that many secondary leavers lack adequate vocational, technical, and entrepreneurial skills expected of students at their levels. Similarly, Akeke et al. (2015) reported that many secondary school leavers in Cross River State are unable to contribute meaningfully to the economic development of the nation.

This situation is particularly evident in public secondary schools in Calabar Municipality, Cross River State, where the attainment of educational goals and objectives appears to be elusive. The researcher observed with concern that a considerable number of students complete secondary education without acquiring essential literacy and communication skills. As a result, they struggle to contribute productively to their families, communities, and the national economy. Furthermore, poor academic performance in transitional examinations prevents many from progressing to higher education. Compounding the problem is a high rate of student indiscipline, manifested in absenteeism, truancy, lateness, poor classroom attendance, and violence. Some students are even reported to engage in cult-related activities, sometimes threatening or intimidating teachers who enforce discipline. These trends reflect a systemic failure to achieve the intended outcomes of secondary education and underscore the urgent need for intervention.

In secondary schools, the principal functions as the chief executive officer, providing critical leadership necessary for the attainment of institutional goals. As both the administrative and instructional leader, the principal holds ultimate responsibility for all aspects of school operations. Achieving the stated objectives of secondary education requires the implementation of strategic mechanisms that enhance efficiency and effectiveness. One of the most vital of these mechanisms is accountability, which plays a crucial role in promoting transparency, improving performance, and ensuring the delivery of quality education to society. In the education system, accountability and transparency are vital mechanisms for achieving school goals and ensuring the delivery of quality education to society (NOUN, 2008).

Educational accountability involves maintaining detailed records of school operations and utilizing these records to evaluate the institution's performance against set goals and objectives. According to the National Open University of Nigeria (NOUN, 2008), accountability in education refers to being answerable for one's actions within the educational system. It involves being responsible to stakeholders for decisions made and for the effective use of educational resources. In essence, accountability serves as a benchmark for evaluating how efficiently and productively available resources are utilized. Furthermore, as noted by Adams et al. (1967, as cited in Aniagboso, 2019), educational accountability encompasses determining the appropriate records to be kept, establishing procedures and methodologies for maintaining them, and ensuring accurate classification, summarization, analysis, and interpretation of data. It also includes the preparation and dissemination of reports that

accurately reflect the institution's status at a specific point in time.

Principals' accountability practices can be described as the actions and responsibilities through which school leaders ensure the effective management of school activities and the achievement of educational goals. These practices involve being answerable for academic outcomes, resource management, policy implementation, staff supervision, and stakeholder reporting. They encompass educational, administrative, moral, and professional dimensions, all aimed at fostering transparency, integrity, and continuous improvement within the school system. School accountability leads to better learning outcomes when it is well understood and effectively implemented (Ordofa & Asgedom, 2022). Ofem and Inah (2021) highlight the administrator's role in planning and executing instructional programs for student and societal benefit. In this study, the principal accountability practices under examination are financial accountability and leadership accountability, both of which are essential for effective school management and goal attainment.

**Financial accountability practice and school goals attainment**

Financial accountability practices can play a critical role in the attainment of school goals by ensuring the efficient use of resources, promoting transparency, and enhancing stakeholder trust in the education system. In a study by Udoh-Uwah et al. (2018) revealed a significant relationship between principals' financial management competence and the attainment of secondary school goals. The research indicated that principals who effectively manage finances, including generating internal funds and prudent spending, are more likely to achieve school objectives. Similarly, Dwangu and Mahlangu (2021) investigated the effectiveness of accountability mechanisms in the financial management practices of school principals in the Eastern Cape Provincial Department of Education. Their findings suggested that existing accountability systems, particularly those involving school governing bodies (SGBs), are insufficient in ensuring efficient financial management.

In Kenya, Jilani and Mbirithi (2022) examined the relationship between financial management practices and the achievement of financial outcomes in primary schools in Kilifi Sub-County. The study identified key practices such as financial planning, budgeting, procurement, and auditing as integral to the sustainable management of school finances. It emphasized that effective financial management practices are essential for schools to meet both academic and operational goals. Odok et al. (2023) focused on exploring the impact of financial management practices on institutional effectiveness in secondary schools. The study found that principals who engage in revenue generation and judicious financial

management contribute significantly to the effectiveness of their institutions. It highlighted the importance of income-generating activities in supporting school programs and achieving educational objectives. Sipenji (2024) assessed the effect of digital financial management systems on the accountability of public secondary schools. The study concluded that the integration of information and communication technologies in financial management enhances transparency and accountability.

**Leadership accountability practice and school goals attainment**

Leadership accountability practices play a pivotal role in enhancing school goal attainment by ensuring transparency, responsibility, and effective management in educational leadership. Several empirical studies have explored the relationship between leadership accountability practices and the attainment of school goals, employing various methodologies to understand this dynamic. These studies provide insights into how different leadership behaviors and accountability measures influence educational outcomes. Saka (2024) conducted a quantitative study using a correlational descriptive design to examine how leadership behaviors such as welfare packages, supervision, and communication systems affect goal achievement in public senior secondary schools. Data were collected through adapted questionnaires and interviews with 368 teachers across 16 local government areas. The study found a significant relationship between these leadership behaviors and the achievement of educational goals, highlighting the importance of holistic integration of these elements in leadership strategies to create a conducive learning environment and achieve optimal educational outcomes.

In another study, Ebete and Ejims (2020) employed a descriptive survey design to investigate principals' leadership practices for goal attainment in public senior secondary schools. Using a validated questionnaire administered to 86 principals, the study revealed that decision-making, instructional supervision, and transformational leadership practices enhance teacher performance and student academic achievement. The findings suggest that shared decision-making and effective supervision are critical for achieving school goals. Batool et al. (2021) explored the effectiveness of leadership roles in implementing accountability measures for school improvement in Punjab, Pakistan. Using a case study method, they collected data through questionnaires from 194 elementary and primary school principals. The study found that participative leadership styles were prevalent, but delegative styles were more effective for school improvement.

In Ebonyi State, Nigeria, Nnaji and Uzoigwe (2021) examined the relationship between

sustainable leadership, school accountability management, and students' academic performance during the COVID-19 era. Employing a survey research design, they used self-structured questionnaires administered online to 681 secondary school administrators. The study found that sustainable leadership and accountability management had a partial significant relationship with students' academic performance, suggesting that responsible management practices are essential, especially during crises. Similarly, Obiekwe et al. (2022) conducted a study examining the ethical leadership practices adopted by principals for goal attainment in public secondary schools. The findings indicated that principals employed climatic, communicative, behavioural, and decisional ethical leadership practices to achieve school goals.

The reviewed literature highlights the pivotal role that effective financial and leadership accountability practices play in the realization of school goals. While these findings are relevant to the current study, notable gaps remain. A significant number of the studies are international or conducted in contexts outside Calabar Municipality, Cross River State, limiting their applicability due to the area's distinct socio-cultural and geographical characteristics. Furthermore, there appears to be a lack of empirical research specifically addressing the relationship between principals' accountability practices and the attainment of secondary school goals within Calabar Municipality. This study, therefore, aims to address this gap and contribute original insights to the existing body of knowledge.

**Statement of the problem**

Secondary education in Nigeria is designed to equip students for productive participation in society and higher education by fostering academic competence, moral integrity, self-reliance, and national unity. Public secondary schools, therefore, are expected to nurture learners into knowledgeable, responsible, and employable individuals. However, consistent observations and stakeholder reports reveal that these expectations are not being met in many public secondary schools within Calabar Municipality, Cross River State.

From the researcher's visits to schools and interactions with educators, parents, and students, recurring challenges such as poor academic performance, rising dropout rates, examination malpractice, lack of discipline, and deteriorating infrastructure have been identified. Parents lament that schools are failing to provide adequate moral and academic training, while students often display low motivation and underperformance in external examinations. These deficiencies not only hinder individual student progress but also result in societal consequences, including the production of graduates who are unprepared for the

workforce and unable to contribute effectively to national development.

Although the government and school authorities have introduced several remedial measures such as teacher training, instructional support, and periodic monitoring, these interventions have yielded limited results. This situation has prompted the researcher to question whether poor accountability practices among principals, who play a pivotal role in school leadership and management, could be a contributing factor. Hence, the study seeks to investigate the fundamental question: What is the relationship between principals' accountability practices and the attainment of secondary school goals? The urgency to answer this question stems from a growing need to identify practical strategies for improving educational outcomes and restoring stakeholder confidence in the public secondary school system in Calabar Municipality.

**Purpose of the Study**

This study investigated principals' accountability practices and secondary school goals attainment in Calabar Municipality, Cross River State: implications for sustainable national development. Specifically, the study sought to find out whether there is a relationship between:

1. Principals' financial accountability practice and secondary school goals attainment in Calabar Municipality, Cross River State.
2. Principals' leadership accountability practice and secondary school goals attainment in Calabar Municipality, Cross River State.

**Research questions**

1. To what extent does principals' financial accountability practice relate to secondary school goals attainment in Calabar Municipality, Cross River State?
2. To what extent does principals' leadership accountability practice relate to secondary school goals attainment in Calabar Municipality, Cross River State?

**Research hypotheses**

The following hypotheses guided study

1. There is no significant relationship between principals' financial accountability practice and secondary school goals attainment in Calabar Municipality, Cross River State.
2. There is no significant relationship between principals' leadership accountability practice and secondary school goals attainment in Calabar Municipality, Cross River State.

**Methodology**

The study adopted a correlational research design. This design was deemed appropriate for the study as it aimed to investigate the

relationship between principals' accountability practices and secondary school goals attainment in Calabar Municipality, Cross River State. The population comprised all the 16 public secondary schools and 70 administrators in Calabar Municipality, Cross River State. This number is made up 16 principals and 54 vice principals (Planning Research and Statistics Department: Secondary Education Board, Calabar 2025). These numbers formed the study population. Census method was adopted in involving the entire population of 70 principals in the study because of the small size. However, a total of 32 teachers (2 teachers from each school) were purposively selected to access the principals' accountability practices in their respective schools.

The tool used for data collection was a questionnaire titled "Principals' Accountability Practices and Secondary School Goals Attainment Questionnaire (PAPSSGAQ)." The instrument consisted of two sections. Section A was designed to collect demographic data, including age, gender, marital status, and educational qualifications. Section B contained 24 items that measured the independent sub variables of "Principals' Accountability Practices," and the dependent variable of "Secondary School Goals Attainment." The questionnaires were structured on a four-point modified Likert scale of Strongly Agree (SA), Agree (A), Disagree (D) and Strongly Disagree (SD) and these responses were scored 1,2,3,4, as their weights. Before administering the questionnaires, the items were submitted to three research experts for validation from the Department of Educational Management and Measurement and Evaluation, Faculty of Educational Foundation Studies, University of Calabar. Based on their input, irrelevant items were either removed or modified. The reliability, of the instrument was established through a trial test conducted on 30 teachers selected from Odukpani Local Government Area, outside the study area. Data collected were coded and subjected to a reliability test using the Cronbach Alpha coefficient. The reliability coefficient obtained ranged from .88 to .91, indicating a high level of reliability. Statistically, the instrument was deemed appropriate for data collection.

To enhance smooth data collection, the researcher recruited 5 trained research assistants. The researchers and assistants distributed the questionnaires to the respondents and gave them some time to respond on their own before collecting all the questionnaire copies back. Upon collection, the questionnaires were reviewed to ensure completeness. They were then organized based on the variables they were designed to measure. Respondents' scores on the sub-scales were summed and analyzed using appropriate statistical tools. Descriptive statistics and Simple Linear Regression Analysis were employed to answer the research questions, while the hypotheses

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were tested using Pearson Product Moment Correlation analysis at .05 level of significance.

**Results and discussion**

**Research question one**: To what extent does principals' financial accountability practice relate to secondary school goals attainment in Calabar Municipality Cross River State?

To answer the question, a simple linear regression analysis was conducted. The result presented in Table 1 shows a regression coefficient (R) of .500, indicating a strong positive relationship between principals' financial accountability practice and secondary school goals attainment. The coefficient of determination ($R^2$ = .250) reveals that principals' financial accountability explains approximately 25% of the variance in secondary school goals attainment. This means that principals' financial accountability is a substantial predictor of secondary school goals attainment, while the remaining 75% of the variance may be attributed to other factors not included in the model.

Furthermore, the F-change value of 22.685 suggests that the model is statistically significant, indicating the relationship between principals' financial accountability practice and secondary school goals attainment in Calabar Municipality Cross River State is unlikely to have occurred by chance.

Table 1: Summary of simple linear regression analysis showing the extent to which principals' financial accountability practice relate to secondary school goals attainment in Calabar Municipality Cross River.

Model Summary

| Mode 1 | R | R Square | Square Adjusted R | Std. Error of Estimate | Decision |
|---|---|---|---|---|---|
| | . 500[a] | .250 | .239 | 2.664 | High Extent |

a. Dependent Variable: Secondary school goals attainment
b. Predictors: (Constant), principals' financial accountability practice

**Research question two:** To what extent does principals' leadership accountability practice relate to secondary school goals attainment in Calabar Municipality Cross River State?

To answer the question, a simple linear regression analysis was conducted. The result presented in Table 2 shows a regression coefficient (R) of .589, indicating a strong positive relationship between principals' leadership accountability practice and secondary school goals attainment. The

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coefficient of determination ($R^2$ = .347) reveals that principals' leadership accountability explains approximately 34.7% of the variance in secondary school goals attainment. This means that principals' leadership accountability is a substantial predictor of secondary school goals attainment, while the remaining 65.3% of the variance may be attributed to other factors not included in the model. Furthermore, the F-change value of 36.174 suggests that the model is statistically significant, indicating the relationship between principals' leadership accountability practice and secondary school goals attainment in Calabar Municipality Cross River State is unlikely to have occurred by chance.

**Table 2:** Summary of simple linear regression analysis showing the extent to which principals' leadership accountability practice relate to secondary school goals attainment in Calabar Municipality Cross River.

Model Summary

| Mode 1 | R | R Square | Square Adjusted R | Std. Error of Estimate | Decision |
|---|---|---|---|---|---|
| | . 589[a] | .347 | .338 | 2.486 | High Extent |

a. Dependent Variable: Secondary school goals attainment
b. Predictors: (Constant), Principals' leadership accountability practice

**Research hypotheses**

**Hypothesis one:** There is no significant relationship between principals' financial accountability practice and secondary school goals attainment in Calabar Municipality Cross River State.

The two variables in this hypothesis are principals' financial accountability practice and secondary school goals attainment. Pearson Product Moment Correlation was used to test the hypothesis and the result of the analysis is presented in Table 3. Table 3 showed the correlation coefficient between principals' financial accountability practice and secondary school goals attainment. The correlation coefficient is statistically significant for secondary school goals attainment ($r = .51$, $p<.05$). Since $p(.000)$ is less than $p(.05)$, hypothesis one is rejected and the alternate hypothesis accepted. The result of the analysis implied that there is a statistically positive significant relationship between principals' financial accountability practice and secondary school goals attainment in Calabar Municipality Cross River State.

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**Table 3:** Summary of correlation between principals' financial accountability practice and secondary school goals attainment in Calabar Municipality Cross River State. (N=70)

| Variables | $\bar{X}$ | S.D | R | Sig. |
|---|---|---|---|---|
| Principals' financial accountability practice | 19.11 | 3.59 | | |
| Secondary school goals attainment | 20.49 | 3.07 | .51* | .000 |

*Significant at p<.05 df=68

**Hypothesis two:** There is no significant relationship between principals' leadership accountability practice and secondary school goals attainment in Calabar Municipality Cross River State.

The two variables in this hypothesis are principals' leadership accountability practice and secondary school goals attainment. Pearson Product Moment Correlation was used to test the hypothesis and the result of the analysis is presented in Table 4. Table 4 showed the correlation coefficient between principals' leadership accountability practice and secondary school goals attainment. The correlation coefficient is statistically significant for secondary school goals attainment (r = .69, p<.05). Since *p* (.000) is less than *p* (.05), hypothesis one is rejected and the alternate hypothesis accepted. The result of the analysis implied that there is a statistically positive significant relationship between principals' leadership accountability practice and secondary school goals attainment in Calabar Municipality Cross River State.

**Table 4:** Summary of correlation between principals' leadership accountability practice and secondary school goals attainment in Calabar Municipality Cross River State. (N=70)

| Variables | $\bar{X}$ | S.D | r | Sig. |
|---|---|---|---|---|
| Principals' leadership accountability practice | 18.63 | 4.46 | | |
| Secondary school goals attainment | 20.49 | 3.07 | .69* | .000 |

*Significant at p<.05 df=68

**Discussion of findings**

The result of hypothesis one revealed that, there is a statistically positive significant relationship between principals' financial accountability practice and secondary school goals attainment in Calabar Municipality, Cross River State. This result is unsurprising given the context of the study, because financial accountability is a key driver of resource optimization and trust in school management. Principals who demonstrate transparency in managing school funds are more likely to allocate resources effectively to priority areas such as infrastructure, teaching materials, and staff welfare, thereby facilitating goal attainment. Additionally, regular financial reporting and stakeholder involvement in budgetary decisions foster a

culture of accountability and collective responsibility, which enhances institutional performance. This finding implies that in the Calabar Municipality context, strengthening principals' financial accountability practices directly supports the achievement of educational objectives, reinforces stakeholder confidence, and improves the overall efficiency of school administration.

The findings of this study align with that of Udoh-Uwah et al. (2018) who revealed a significant relationship between principals' financial management competence and the attainment of secondary school goals. The research indicated that principals who effectively manage finances, including generating internal funds and prudent spending, are more likely to achieve school objectives. The finding deviates from that of Dwangu and Mahlangu (2021) who suggested that existing accountability systems, particularly those involving school governing bodies (SGBs), are insufficient in ensuring efficient financial management. However, it is similarly to that of Jilani and Mbirithi (2022) who identified key practices such as financial planning, budgeting, procurement, and auditing as integral to the sustainable management of school finances. It emphasized that effective financial management practices are essential for schools to meet both academic and operational goals. Odok et al. (2023) focused on exploring the impact of financial management practices on institutional effectiveness in secondary schools. The study found that principals who engage in revenue generation and judicious financial management contribute significantly to the effectiveness of their institutions.

The result of hypothesis two revealed that, there is a statistically positive significant relationship between principals' leadership accountability practice and secondary school goals attainment in Calabar Municipality, Cross River State. This result is unsurprising, as effective leadership accountability is a cornerstone of successful school governance. Principals who demonstrate leadership accountability through clear goal-setting, consistent monitoring of staff performance, and responsiveness to stakeholder concerns are more likely to foster a culture of commitment, transparency, and continuous improvement within their schools. Furthermore, accountability in leadership often leads to better decision-making, equitable delegation of duties, and stronger alignment of school activities with set objectives. These practices naturally contribute to the realization of educational goals. The direct implication of this finding is that leadership accountability among principals in Calabar Municipality plays a critical role in driving school effectiveness, enhancing staff morale, and ensuring that institutional goals are systematically pursued and achieved.

The finding of this study is consistent with that of Saka (2024) who revealed a significant positive relationship between these leadership behaviours and educational goal achievement, underscoring the necessity for an integrated leadership approach to foster a supportive learning environment and maximize educational outcomes. This aligns with the findings of Ebete and Ejims (2020), who adopted a descriptive survey design to explore principals' leadership practices in relation to goal attainment in public senior secondary schools. Their study found that decision-making, instructional supervision, and transformational leadership significantly improved teacher performance and student academic success. In a related context, Batool et al. (2021) investigated leadership roles in enforcing accountability for school improvement in Punjab, Pakistan, using a case study approach. Data collected from 194 principals of elementary and primary schools through questionnaires indicated that while participative leadership was common, delegative leadership was more effective in enhancing school outcomes. Similarly, Obiekwe et al. (2022) examined ethical leadership strategies employed by principals to facilitate goal attainment in public secondary schools, revealing the use of climatic, communicative, behavioural, and decisional ethical leadership practices as key to achieving institutional objectives.

Accountability in school leadership is fundamental to the effective functioning of secondary schools, particularly in regions such as Calabar Municipality, where educational institutions face increasing pressure to deliver high-quality services and achieve measurable outcomes. These outcomes include improved student performance, efficient utilization of resources, enhanced staff productivity, and the attainment of institutional goals. The principals' accountability practices examined in this study specifically financial accountability and leadership accountability, are essential in fostering goal-oriented secondary education and broader societal development. Such practices ensure that resources are judiciously managed, stakeholders are actively engaged, and teachers remain motivated and productive. When principals uphold accountability, they are better positioned to establish realistic goals, monitor progress, and implement corrective measures when necessary. This leads to the development of a structured, transparent, and responsive school system capable of consistently achieving both academic and administrative objectives.

Moreover, the implications of principals' accountability practices extend beyond the school environment into the broader context of societal and national development. In a country where the education sector is tasked with preparing competent citizens and future leaders, the extent to which schools meet their objectives has a direct impact on the nation's social, economic, and human capital

advancement. Embedding accountability within the leadership framework of secondary schools can foster a generation of students equipped with the knowledge, discipline, and civic values necessary for sustainable overall development. Therefore, strengthening principals' accountability practices is not merely a pursuit of educational efficiency, rather it is a strategic investment in national progress, social justice, and long-term sustainability.

## Conclusion

This study investigated principals' accountability practices and the attainment of secondary school goals in Calabar Municipality, Cross River State, with a focus on the implications for sustainable national development. The findings revealed a statistically significant positive relationship between principals' financial accountability practices, leadership accountability practices, and the achievement of secondary school goals within the municipality. The study concluded that principals' accountability practices play a critical role in facilitating the effective attainment of educational objectives. In a nation where the education sector is entrusted with the responsibility of preparing competent citizens and future leaders, the degree to which schools accomplish their goals directly influences the country's social, economic, and human capital development. Consequently, the implication is that embedding strong accountability mechanisms within the leadership structure of secondary schools can nurture a generation of learners equipped with the knowledge, discipline, and civic values essential for sustainable national advancement.

## Recommendations

Based on the findings of the study, the following recommendations are made:

1. The Ministry of Education and relevant educational authorities should implement regular professional development programs focused on enhancing principals' financial and leadership accountability skills. Such training should emphasize transparent resource management, ethical leadership, and data-driven decision-making to improve school performance and ensure alignment with national development goals.
2. Educational policymakers should incorporate clear accountability indicators into the evaluation and monitoring frameworks used for assessing secondary school performance. This will help ensure that principals' accountability practices are systematically tracked and linked to goal attainment, thereby promoting a culture of responsibility and continuous improvement across schools.

**Limitation and suggestion for further study**

One notable limitation of this study is its focus on only public secondary schools within Calabar Municipality, Cross River State. This limited geographical scope may restrict the generalizability of the findings to other regions with different administrative structures, socio-economic conditions, or educational challenges. Further research should consider a comparative study involving entire education zone or the state to provide broader insights into the impact of principals' accountability practices on school goal attainment across diverse educational settings.

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